

8-1-2008

# Unorganized Territory Fiscal Year 2007 Annual Report

Maine State Auditor's Office

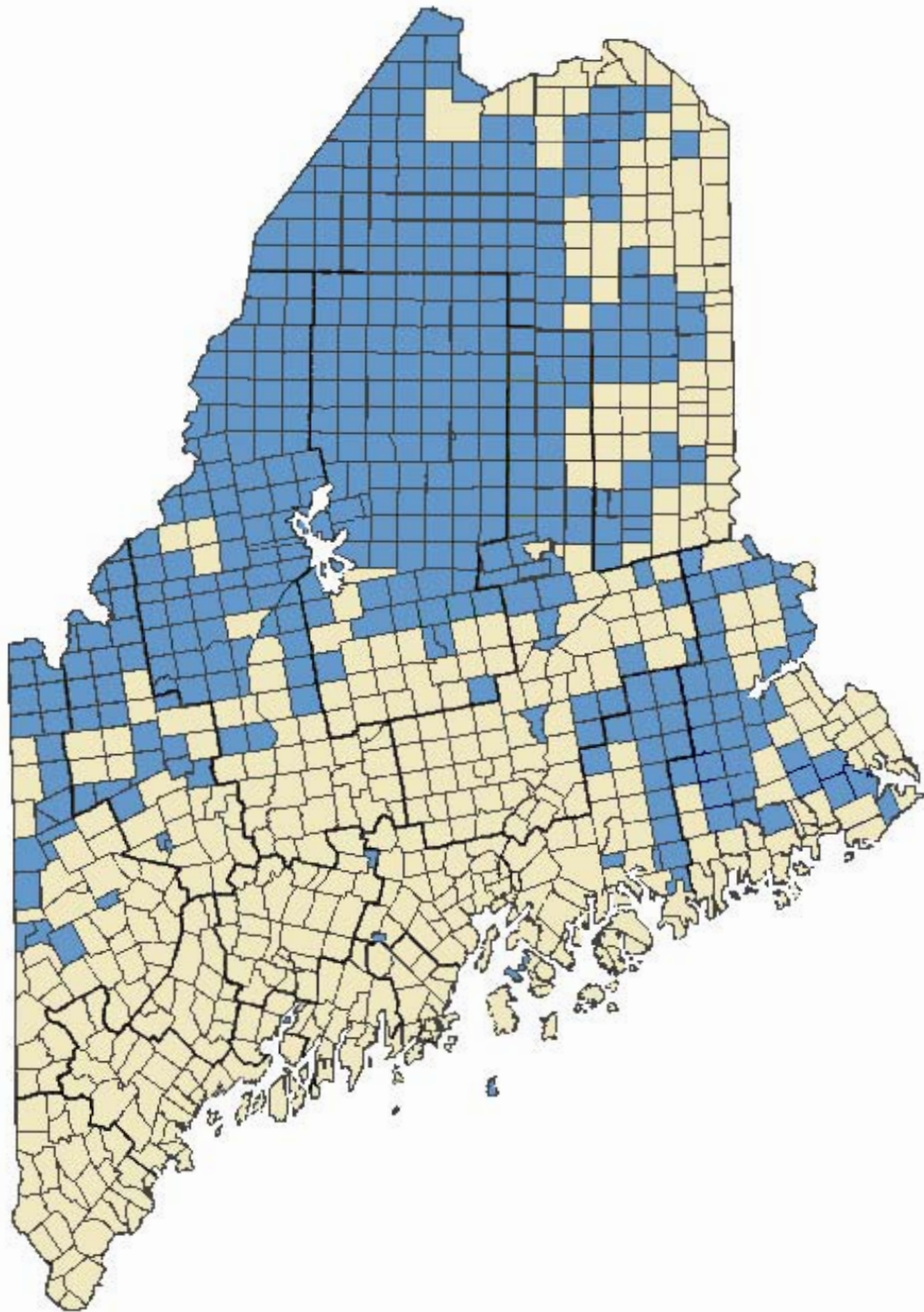
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Fiscal Year 2007 Annual Report

## UNORGANIZED TERRITORY

### Phone Assistance

#### State Offices:

**Department of Health and Human Services, Bureau of Health, Division of Health Engineering-** Arranges for **plumbing inspectors** for the unorganized territory, 287-5672.

**Fiscal Administrator-**The Fiscal Administrator is responsible for the review, analysis and investigation of the **budgets and expenditures** of all county and state agencies requesting funds from the unorganized territory. **Contact:** Department of Audit, Fiscal Administrator of the Unorganized Territory, 624-6250.

**Forest Fire Control-**This Department is responsible for **forest fire prevention**, detection, suppression, planning and maintenance of forest fire equipment. **Contact:** Department of Conservation, Forest Fire Control Division, 287-4990.

**General Assistance-**This Department contracts with agents to provide **emergency assistance** for basic necessities including food, clothing, shelter, fuel, electricity, non-elective medical services, non-prescription drugs, telephone service, etc. **Contact:** Department of Health and Human Services, General Assistance, 287-3097.

**Land Use Regulation Commission (LURC)-**Serves as the **planning and zoning board** for the unorganized territory. **Contact:** Department of Conservation, Land Use Regulation Commission (LURC), 287-2631.

**Property Tax-**This Department is responsible for the assessment and collection of all **property taxes** in the unorganized territory. **Contact:** Maine Revenue Service, Property Tax Division, 287-4785.

**School Operations-**This Department is responsible for **education and related services** for students residing in the unorganized territory. **Contact:** Department of Education, Division of State Schools, 624-6892.

**Counties:** Each county is authorized to contract for road and bridge maintenance and repair, snow removal, structural fire protection, solid waste disposal, polling places, animal control, and E-911 address designations for the unorganized territory within their borders.

<u>County Offices:</u>	<u>Address</u>	<u>County Seat</u>	<u>Telephone</u>
Aroostook County	144 Sweden St., Suite 1	Caribou	493-3318
Franklin County	140 Main St.	Farmington	778-6614
Hancock County	50 State St., Suite 7	Ellsworth	667-9542
Kennebec County	125 State St.	Augusta	622-0971
Knox County	62 Union St.	Rockland	594-0420
Lincoln County	32 High St., PO Box 249	Wiscasset	882-6311
Oxford County	26 Western Ave., PO Box 179	South Paris	743-6359
Penobscot County	97 Hammond St.	Bangor	942-8535
Piscataquis County	159 E. Main St.	Dover-Foxcroft	564-2161
Somerset County	41 Court St.	Skowhegan	474-9861
Waldo County	39-B Spring St.	Belfast	338-3282
Washington County	47 Court St., PO Box 297	Machias	255-3127



**NERIA R. DOUGLASS, JD, CIA**  
*STATE AUDITOR*

## **STATE OF MAINE DEPARTMENT OF AUDIT**

66 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0066

TEL: (207) 624-6250  
FAX: (207) 624-6273

**DOREEN L. SHEIVE**  
*FISCAL ADMINISTRATOR  
UNORGANIZED TERRITORY DIVISION*

To the Taxpayers of the Unorganized Territory:

This report has been compiled to provide you with audited financial statements and relevant information.

Please pay particular attention to the “Current Information” section. This section contains the most current and relevant information such as the latest legislative action that will impact the unorganized territory.

With regard to paying your excise tax, I again reiterate the importance of using the agents that have been designated for your township or a State of Maine Motor Vehicle branch office. It is also very important that you ensure that the correct code is used on your registration form so that the excise tax is sent to the unorganized territory to reduce the tax assessment.

The Benedicta School closed in June, 2008. The education numbers in this report reflect this closing.

I hope you find this report useful and informative. If you should have any questions or concerns, please feel free to contact any one of us who work for you.

Doreen L. Sheive  
Fiscal Administrator of the Unorganized Territory

August, 2008

# UNORGANIZED TERRITORY ANNUAL REPORT

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# GENERAL INFORMATION



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## UNORGANIZED TERRITORY TAX DISTRICT

### GENERAL INFORMATION

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The unorganized territory is presently comprised of the following:

- 9,292,272 acres of land, of which:
  - 7,533,421 acres are in tree growth (for which the unorganized territory does not receive reimbursement from the State of Maine), and,
  - 1,124,464 acres are exempt from property tax.
- There are 419 townships. One hundred twenty nine of these townships have a full-time resident population of 7,842 people. In addition, the 2000 census estimated that there are 9,260 seasonal structures within the unorganized territory, housing approximately 24,075 non-residents.
- There are 75 offshore islands with only one of these islands having a full-time population of four people.
- There are 415 miles of summer roads and 541 miles of winter roads to maintain.
- There is unorganized territory located within twelve of the sixteen counties in the State of Maine. However, municipal type services are only required in nine of these twelve counties.
- In FY07 the municipal type services were contracted at the county level at a cost to the unorganized territory taxpayers of \$5.2 million. Education, tax-assessing, planning and zoning, general assistance, forest fire protection, and fiscal administrative services were provided at the state level at an annual cost to the unorganized territory taxpayers of approximately \$10.3 million. In addition, the unorganized territory taxpayers paid approximately \$3.4 million in county taxes.

The unorganized territory does not receive school subsidy nor tree growth reimbursement from the State of Maine.



## **STATE SERVICES**

The Legislature allocates and appropriates General Fund monies to the majority of State agencies who provide services to the unorganized territory. However, the General Fund appropriations are offset by transfers made to the Undedicated General Fund for actual expenditures made on behalf of the unorganized territory. The Fiscal Administrator of the Unorganized Territory, in compliance with Title 36, MRSA, §1605, SUB§2-A, transfers on October 31 of each year, an amount equal to 90% of the preceding fiscal year's expenditure. Then, in June of each year, the Fiscal Administrator verifies the total expenditures made by State agencies on behalf of the unorganized territory and transfers any remaining costs above the October 31<sup>st</sup> transfer to the Undedicated General Fund. Thus, the General Fund does not ultimately finance any services provided to the unorganized territory.

Within the State government structure, services to the unorganized territory are provided by:

**Department of Administrative and Financial Services, Revenue Services, Property Tax Division** – Responsible for the assessment and collection of property taxes for the 419 townships and numerous coastal islands within the unorganized territory. The Bureau also maintains control of vehicle and boat excise taxes for the unorganized territory.

**Department of Audit, Unorganized Territory Division** – The Fiscal Administrator of the Unorganized Territory provides information and assistance to the Legislature, the unorganized territory taxpayers, and State and county offices which request funds for providing services in the unorganized territory. The Administrator's primary responsibilities include the review, analysis, and investigation of the budgets and expenditures of all county and State agencies requesting funds from the unorganized territory. This is to ensure a complete and accurate annual analysis. The annual analysis is submitted to the joint standing committee of the Legislature having jurisdiction over taxation and to each legislator and office of the county commissioners having unorganized territory within their districts.

In addition, the Fiscal Administrator drafts and submits the annual Municipal Cost Components legislation in order for taxes to be levied; attends and participates in public hearings on county budgets and legislative hearings relative to the unorganized territory; publishes and distributes an annual financial report to interested taxpayers, legislators and county commissioners; and is Chair of the Commission on Municipal Deorganization.

## **State Services (cont'd)**

**Department of Conservation, Forest Service, Forest Fire Control Division** – Provides first response forest fire protection to the unorganized territory including fire prevention, fire detection, fire suppression, fire planning, and the maintenance of forest fire equipment.

**Department of Conservation, Land Use Regulation Commission** – Serves as the planning and zoning board for the unorganized territory and other areas of Maine lacking local governments empowered to exercise land use authority.

**Department of Education, Division of State Schools** – Serves as the administrative unit responsible for education and related services for the 1149 students residing in the unorganized territory. Of these 1149 students, 980 are tuitioned to local school units and 169 students attend the State schools located in the unorganized territory.

**Department of Health and Human Services, Bureau of Family Independence, General Assistance Program** – Designates and oversees agents who provide general assistance to the unorganized territory citizens.

## **COUNTY SERVICES**

County services such as: road and bridge maintenance and repair, snow removal, structural fire protection, solid waste disposal, polling places, and animal control may, in accordance with Title 30A, MRSA, Chapter 305, be either provided or contracted by the county commissioners in the following counties.

**Aroostook  
Franklin  
Hancock  
Kennebec  
Oxford  
Penobscot  
Piscataquis  
Somerset  
Washington**

In the fall of the year, each of the above named counties produces an unorganized territory budget.

**NOTE:** This budget is separate from the county budget. The law requires that a public hearing on this budget be held at the same time as the county budget hearing. These budgets are submitted to the Fiscal Administrator of the Unorganized Territory for review, analysis, and investigation. They are then included in the legislation and analysis submitted by the Fiscal Administrator to the Legislature for its consideration.

## **MUNICIPAL COST COMPONENTS LEGISLATION**

The Fiscal Administrator of the Unorganized Territory drafts and submits the Municipal Cost Components legislation no later than March 1 of each year. This legislation consists of the budgeted State services minus anticipated revenues such as revenue sharing and the use of the undesignated fund balance. It also consists of the unorganized territory budgeted tax assessment for each of the counties that provide municipal type services.

A public hearing on this legislation is held before the Joint Standing Committee on Taxation. The legislation is then voted on by both houses of the Legislature (a 2/3 vote is required because it is emergency legislation) and signed into law by the Governor.

## **TAXES**

Once the Municipal Cost Components legislation is enacted, the Property Tax Division within the Department of Administrative and Financial Services, Revenue Services, issues the tax bills. The bills are mailed no later than August 1 of each year. The tax is due by October 1.

The mill rate in the unorganized territory consists of three components. They are:

1. County services budget (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate
2. State services budget (minus budgeted revenue) divided by the entire unorganized territory valuation = Mill Rate (NOTE: This mill rate is consistent for every taxpayer in the unorganized territory)
  - A. The above two mill rates are added and rounded up to the nearest  $\frac{1}{4}$  mill = Mill Rate.
3. County Tax (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate.

Numbers 2A and 3 mill rates are added to get the county tax rate for the individual counties in the unorganized territory.

# CURRENT INFORMATION



## **SECOND REGULAR SESSION OF THE 123<sup>rd</sup> LEGISLATURE**

### **Legislation that passed with an impact on the unorganized territory**

#### **LAW**

Chapter 185 of the Resolves of 2007 –  
Resolve, Authorizing the State Tax Assessor  
To Convey the Interest of the State in  
Certain Real Estate in the Unorganized  
Territory

Chapter 541 of the Public Laws of 2007 –  
An Act to Implement the Recommendations  
of the Commission to Study the Costs of  
Providing Certain Services in the  
Unorganized Territories

Chapter 556 of the Public Laws of 2007 –  
An Act to Improve Funding for the State  
Snowmobile Trail System

Chapter 627 of the Public Laws of 2007 –  
An Act concerning Technical Changes to the  
Tax Laws

Chapter 661 of the Public Laws of 2007 –  
An Act to Implement Recommendations of  
the Governor's Task Force on Wind Power  
Development

#### **IMPACT**

Annual legislation that authorizes the State  
Tax Assessor to auction off tax lien real  
estate in the unorganized territory.

Allows the counties to implement a fee  
schedule for certain services;

Excise tax agents will be allowed to keep  
\$6.00 (previously \$4.00) for each excise tax  
transaction that they perform. This section  
of the law is effective June 30, 2007;

The county commissioners can enact  
ordinances to establish road standards for  
the purpose of preserving, protecting and  
maintaining roads in which the county has  
acquired a property interest;

Changes the formula for reimbursement of  
the cost of Land Use Regulation  
Commission services to the Unorganized  
Territory; and

Requires that the Land Use Regulation  
Commission reports annually to the  
Legislature with regard to commission  
funding and other financial matters.

Increases the annual registration fee for  
residents to \$35 for residents and \$88 for  
nonresidents for a seasonal registration.

Implements statutory language with regard  
to tax increment financing payments.

Adopts recommendations of the Governor's  
task force on wind power development  
throughout the State of Maine.

## **LAW**

Chapter 636 of the Public Laws of 2007 –  
An Act to Establish Municipal Cost  
Components for Unorganized Territory  
Services to be Rendered in Fiscal year 2008-  
2009 and to require Notation of Tax  
Enhancement Programs Approved by the  
County Commissioners

## **IMPACT**

Annual tax levying legislation for services  
provided by the State and certain counties.  
This legislation also requires disclosure of  
all tax enhancement programs being  
considered and approved by the county  
commissioners, and a detailed reporting of  
all costs and tax shifts resulting from these  
programs.

ANALYSIS OF MUNICIPAL COST COMPONENTS ET AL  
FIVE YEAR COMPARISON ENDED JUNE 30, 2009

	2004/2005	2005-2006	Increase (-)Decrease	2006-2007	Increase (-)Decrease	2007-2008	Increase (-)Decrease	2008-2009	Increase (-)Decrease
\$	108,207	\$ 118,207	9.24%	\$ 118,207	0.00%	\$ 192,820	63.12%	\$ 198,294	\$ 2.84%
Fiscal Administrator	11,107,086	11,916,245	7.29%	12,174,098	2.16%	12,207,321	0.27%	11,883,253	-2.65%
Education	150,000	160,000	6.67%	160,000	0.00%	160,000	0.00%	160,000	0.00%
Forest Fire Service	78,750	72,250	-8.25%	72,250	0.00%	66,000	-8.65%	62,000	-6.06%
General Assistance	658,453	672,688	2.16%	739,706	9.96%	766,871	3.67%	799,852	4.30%
Assessments	173,000	0	-100.00%	0	0.00%	0	0.00%	0	0.00%
C.A.M.A.	183,295	350,332	91.13%	352,962	0.75%	364,286	3.21%	404,589	11.06%
L.U.R.C.	12,458,791	13,289,722	6.67%	13,617,223	2.46%	13,757,298	1.03%	13,507,988	-1.81%
Total State Agencies	-3,295,000	-3,295,000	0.00%	-3,295,000	0.00%	-4,295,000	30.35%	-3,995,000	-6.98%
Minus Revenue Deductions	9,163,791	9,994,722	9.07%	10,322,223	3.28%	9,462,298	-8.33%	9,512,988	0.54%
Total Tax Assessment for State Services									
Aroostook	T 529,336	537,918	1.62%	554,700	3.12%	580,447	4.64%	567,317	-2.26%
S 658,963	676,752	2.70%	772,375	14.13%	799,476	3.51%	822,636	2.90%	
Franklin	T 161,694	172,926	6.95%	188,430	8.97%	195,248	3.62%	203,918	4.44%
S 761,079	600,716	-21.07%	625,146	4.07%	604,808	-3.25%	653,984	8.13%	
Hancock	T 69,126	65,376	-5.42%	63,063	-3.54%	65,257	3.48%	67,939	4.11%
S 103,923	130,808	25.87%	159,917	22.25%	194,341	21.53%	164,925	-15.14%	
Kennebec	T 3,552	3,014	-15.15%	2,822	-6.37%	3,227	14.35%	3,027	-6.20%
S 7,770	5,977	-23.08%	6,585	10.17%	306	-95.35%	881	187.91%	
Knox	T 10,109	10,076	-0.33%	11,055	9.72%	13,597	22.99%	14,753	8.50%
S 0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Lincoln	T 7,773	7,798	0.32%	12,701	62.88%	13,204	3.96%	13,756	4.18%
S 0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Oxford	T 108,203	107,402	-0.74%	124,513	15.93%	139,451	12.00%	159,368	14.28%
S 363,481	408,363	12.35%	428,846	5.02%	441,047	2.85%	459,128	4.10%	
Penobscot	T 209,490	232,744	11.10%	240,224	3.21%	263,435	9.66%	286,295	8.68%
S 722,475	722,554	0.01%	773,520	7.05%	832,068	7.57%	857,695	3.08%	
Piscataquis	T 896,253	1,021,062	13.93%	1,013,378	-0.75%	954,976	-5.76%	964,774	1.03%
S 721,385	724,671	0.46%	894,323	23.41%	901,537	0.81%	1,145,517	27.06%	
Somerset	T 749,202	791,928	5.70%	835,492	5.50%	1,157,483	38.54%	2,403,361	107.64%
S 675,696	840,286	24.36%	815,936	-2.90%	840,005	2.95%	864,474	2.91%	
Waldo	T 1,370	1,560	13.87%	1,810	16.03%	1,902	5.08%	2,763	45.27%
S 0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Washington	T 362,565	369,593	1.94%	351,495	-4.90%	370,499	5.41%	379,553	2.44%
S 466,676	499,615	7.06%	691,723	38.45%	711,759	2.90%	686,371	-3.57%	
Total Taxes	3,108,673	3,321,397	6.84%	3,399,683	2.36%	3,758,726	10.56%	5,066,824	34.80%
Total Services	4,481,448	4,609,742	2.86%	5,168,371	12.12%	5,325,347	3.04%	5,655,611	6.20%
Total County Taxes/Services	7,590,121	7,931,139	4.49%	8,568,054	8.03%	9,084,073	6.02%	10,722,435	18.04%
Overlay	264,696	220,477	-16.71%	358,869	62.77%	349,886	-2.50%	363,021	3.75%
Tax Assessment	17,018,608	18,146,338	6.63%	19,249,146	6.08%	18,896,257	-1.83%	20,598,444	9.01%



# UNORGANIZED TERRITORY MILL RATE ANALYSIS

County	FY93	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	*FY03	*FY04	**FY05	FY06	*FY07	FY08	FY09
Aroostook	0.00777	0.00953	0.00885	0.00844	0.00733	0.00681	0.00602	0.00707	0.00820	0.00856	0.00788	0.00756	0.00754	0.00754	0.00696	0.00646	0.00641
Franklin	0.01043	0.01065	0.01006	0.01028	0.00880	0.00901	0.00802	0.00958	0.01262	0.01273	0.01126	0.01021	0.01117	0.01024	0.00883	0.00808	0.00810
Hancock	0.00601	0.01082	0.00834	0.00807	0.00553	0.00555	0.00497	0.00595	0.00663	0.00674	0.00673	0.00597	0.00620	0.00666	0.00601	0.00578	0.00495
Kennebec	0.00637	0.00735	0.00677	0.00671	0.00631	0.00622	0.00563	0.00835	0.01171	0.00999	0.00809	0.00812	0.00884	0.00816	0.00718	0.00480	0.00473
Knox	0.00699	0.00790	0.00755	0.00765	0.00649	0.00605	0.00510	0.00575	0.00681	0.00717	0.00638	0.00571	0.00574	0.00592	0.00472	0.00463	0.00446
Lincoln	0.00650	0.00749	0.00688	0.00684	0.00579	0.00557	0.00471	0.00554	0.00655	0.00691	0.00638	0.00556	0.00557	0.00585	0.00505	0.00478	0.00463
Oxford	0.00909	0.00981	0.00905	0.01076	0.00850	0.00825	0.00777	0.00762	0.00918	0.00958	0.00890	0.00836	0.00805	0.00853	0.00721	0.00703	0.00688
Penobscot	0.00936	0.01257	0.01194	0.01014	0.00919	0.00833	0.00865	0.00962	0.01066	0.01107	0.01061	0.00934	0.00962	0.00969	0.00857	0.00842	0.00852
Piscataquis	0.00830	0.00916	0.00820	0.00777	0.00677	0.00668	0.00615	0.00702	0.00813	0.00880	0.00797	0.00757	0.00798	0.00841	0.00725	0.00691	0.00716
Somerset	0.00794	0.00926	0.00862	0.00840	0.00757	0.00707	0.00653	0.00717	0.00873	0.00887	0.00825	0.00782	0.00765	0.00780	0.00685	0.00676	0.00821
Waldo	0.00676	0.00784	0.00737	0.00733	0.00640	0.00596	0.00485	0.00580	0.00666	0.00730	0.00676	0.00614	0.00637	0.00692	0.00502	0.00482	0.00506
Washington	0.01025	0.01105	0.01049	0.01022	0.00909	0.00859	0.00809	0.00936	0.00906	0.00920	0.00939	0.00866	0.00894	0.00919	0.00882	0.00837	0.00770
State Level Services																	
Mill Rate	0.00544	0.00640	0.00568	0.00553	0.00458	0.00427	0.00376	0.00452	0.00541	0.00553	0.004815	0.004409	0.004399	0.004578	0.003952	0.00353	0.003392

\*Revaluation

\*\*Waterfront revaluation

**UNORGANIZED TERRITORY COUNTY TOTALS  
FISCAL YEAR 2009**

**REAL ESTATE**

<u>COUNTY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$ 482,561,444	0.00641	\$ 3,093,218.86
Franklin	182,389,349	0.00810	1,477,353.73
Hancock	150,135,598	0.00495	743,171.21
Kennebec	2,818,500	0.00473	13,331.51
Knox	15,337,897	0.00446	68,407.02
Lincoln	12,125,002	0.00463	56,138.76
Oxford	180,252,881	0.00688	1,240,139.82
Penobscot	221,610,834	0.00852	1,888,124.31
Piscataquis	576,453,571	0.00716	4,127,407.57
Somerset	679,805,997	0.00821	5,581,207.24
Waldo	1,601,820	0.00506	8,105.21
Washington	257,809,462	0.00770	1,985,132.86
<b>TOTAL</b>	<b>\$ 2,762,902,355</b>		<b>\$ 20,281,738.08</b>

**PERSONAL PROPERTY**

<u>COUNTY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$ 4,779,437	0.00641	\$ 30,636.19
Franklin	912,780	0.00810	7,393.52
Hancock	302,390	0.00495	1,496.83
Kennebec	188,220	0.00473	890.28
Knox	11,000	0.00446	49.06
Lincoln	16,300	0.00463	75.47
Oxford	840,200	0.00688	5,780.58
Penobscot	1,315,720	0.00852	11,209.93
Piscataquis	2,470,460	0.00716	17,688.49
Somerset	14,396,461	0.00821	118,194.94
Waldo	171,700	0.00506	868.80
Washington	1,842,875	0.00770	14,190.14
<b>TOTAL</b>	<b>27,247,543</b>		<b>208,474.24</b>

Total Valuations	2,790,149,898
Total Taxes	20,490,212.31



*PHOTO BY DOREEN SHEIVE*

STATE  
SERVICES



## ANIMAL WELFARE IN THE UNORGANIZED TERRITORY

**CONTACT: Norma Worley, Program Manager**  
**Maine Department of Agriculture**  
**Food and Rural Resources**  
**Animal Welfare Program**  
**AMHI Complex, Deering Building**  
**90 Blossom Lane**  
**28 State House Station**  
**Augusta, ME 04333-0028**  
**Phone - (207) 287-3846**  
**Email – [norma.j.worley@maine.gov](mailto:norma.j.worley@maine.gov)**

The Animal Welfare Program staff, consisting of one part-time and eight full-time employees, responds to and resolves complaints regarding inhumane treatment of animals, and inspects businesses selling and housing pets.

The Animal Welfare Advisory Committee advises the Commissioner on policies related to the humane treatment of animals, and on the operations of the Animal Welfare Program.

***Dog Licensing:** Licensing determines ownership and compliance with mandatory rabies immunizations. Licensing protects the stray dog and provides them with food and shelter for six days before they are allowed to be adopted and eight days before they can be euthanized, if that is recommended. After the required holding period of six days, ownership of the stray dog is vested in the animal shelter.*

Each owner or keeper of a dog or wolf hybrid at the age of six months or more, on or before January 1<sup>st</sup> of each year, shall obtain a license from the dog recorder in the unorganized territory where the dog or wolf hybrid is kept or, in the absence of a duly authorized dog recorder, from a dog recorder in the nearest municipality or unorganized territory in the same county where the dog or wolf hybrid is kept.

Dog recorders in the unorganized territory are appointed by the Commissioner of Agriculture. They issue dog licenses, receive the license fees and pay them to the Department of Agriculture.

To license a dog you must have a current Maine rabies certificate. If the dog has been spayed or neutered, you must show proof from a veterinarian to receive the lower cost license.

<b><i>Licensing fees-</i></b>	\$6.00 for spayed/neutered dogs
	\$11.00 for unaltered dogs
	\$15.00 late fee

***Kennel fees*** - A kennel license is available for anyone that has a “pack or collection of dogs or wolf hybrids kept in a single location under one ownership for breeding, hunting, show, training, field trials or exhibition purposes” – five dogs per kennel license is \$42.00. The sale or exchange of one litter of puppies within a 12-month period alone does not constitute the operation of a kennel. A late fee of \$25.00, in addition to the annual fee, must be paid by a person who fails to obtain a municipal kennel license by January 31<sup>st</sup> of each year.

Further information regarding fees may be found in the *Maine Statutes, Title 7, Part 9, Chapter 721*.

The following pages contain a list of places in the unorganized territory to license your dog.

### **DOG RECORDERS FOR UNORGANIZED TOWNSHIPS**

<b>ARGYLE &amp; GREENFIELD</b>	Town of Old Town 150 Brunswick Street Old Town 04468	(207) 827-3962 County: <b><i>Penobscot</i></b>
<b>EDMUNDS</b>	Roberta Seeley 1935 US Rte 1 Edmunds Twp. 04628	(207) 726-4674 County: <b><i>Washington</i></b>
<b>KINGMAN</b>	Denise Worster 1386 Kingman Road Kingman Twp. 04451	(207) 765-3343 County: <b><i>Penobscot</i></b>
<b>LEXINGTON</b>	Diane Emery HCR 68 Box 445 2028 Long Falls Dam Road Highland Plt. 04961	(207) 628-3081 County: <b><i>Somerset</i></b>
<b>MILTON</b>	Town of Woodstock Vern Maxfield Monk Avenue, PO Box 317 Bryant Pond 04219	(207) 665-2668 County: <b><i>Oxford</i></b>
<b>ROCKWOOD</b>	Kristin McDonough PO Box 183 Rockwood 04478	(207) 534-7539 County: <b><i>Somerset</i></b>

***DOG LICENSING LOCATIONS  
FOR THE UNORGANIZED TERRITORY***

**AROOSTOOK COUNTY**

<b><u>Township</u></b>	<b><u>Licensing Location</u></b>	<b><u>Tax Collector Phone</u></b>
BENEDICTA	SHERMAN	365-4260
CONNOR	CARIBOU	493-3324
CROSS LAKE	SAINT AGATHA	543-7305
E TOWNSHIP	BLAINE	425-2611
SILVER RIDGE	SHERMAN	365-4260
T10 R4 WELS (SQUAPAN)	CARIBOU	493-3324
T14 R15 WELS	ALLAGASH	398-3198
T14 R16 WELS	ALLAGASH	398-3198
T15 R15 WELS	ALLAGASH	398-3198
T15 R6 WELS	WINTERVILLE PLT	444-6460
T16 R4 WELS (BIG MADAWASKA –PART OF)	CARIBOU	493-3324
T16 R4 WELS (BIG MADAWASKA – PART OF)	STOCKHOLM	896-5659
T16 R5 WELS (SQUARE LAKE)	STOCKHOLM	896-5659
T17 R4 WELS (SINCLAIR, LONG LAKE SHORE)	SAINT AGATHA	543-7305
T20 R11&12 WELS (BIG TWENTY PART OF)	ALLAGASH	398-3198
T20 R11&12 WELS (BIG TWENTY PART OF)	FORT KENT	834-3136
T9 R5 WELS (SWETT FARM)	PATTEN	528-2215
TA R2 WELS	LINNEUS	532-6182
TA R5 WELS (MOLUNKUS)	MATTAWAMKEAG	736-2464

**FRANKLIN COUNTY**

FREEMAN (PART OF)	STRONG	684-4002
FREEMAN (PART OF)	KINGFIELD	265-4637
GORE N OF T2&3 R6 WBKP (COBURN GORE)	EUSTIS	246-4401
MADRID	PHILLIPS	639-3561
PERKINS	WELD	585-2348
SALEM-PART OF	KINGFIELD	265-4637
SALEM-PART OF	STRONG	684-4002
T1 R5 WBKP (JIM POND)	EUSTIS	246-4401
T1 R6 WBKP (KIBBY)	EUSTIS	246-4401
T2 R3 WBKP (LANG-PART OF)	RANGELEY	864-3326
T2 R3 WBKP (LANG-PART OF)	COPLIN PLT	246-5141
T2 R5 WBKP (ALDER STREAM)	EUSTIS	246-4401
T2 R6 WBKP (CHAIN OF PONDS)	EUSTIS	246-4401
T3 R3 WBKP (DAVIS)	RANGELEY	864-3326
T3 R4 WBKP (STETSONTOWN)	RANGELEY	864-3326
T3 R5 WBKP (SEVEN PONDS)	EUSTIS	246-4401
T4 R3 BKP WKR (WYMAN)	EUSTIS	246-4401
WASHINGTON	WILTON	645-4961
WEST FREEMAN	STRONG	684-4002

*\* DOG RECORDERS (see chart on page 22 for list of addresses)*



# ***DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORY***

## **HANCOCK COUNTY**

<b><u>Township</u></b>	<b><u>Licensing Location</u></b>	<b><u>Tax Collector Phone</u></b>
T28 MD	GREAT POND	584-5860
T34 MD	GREAT POND	584-5860
T41 MD	GREAT POND	584-5860
T7 SD	STEUBEN	546-7209
FLETCHERS LANDING	ELLSWORTH	667-2563

## **KENNEBEC COUNTY**

UNITY TOWNSHIP	UNITY	948-3763
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## **LINCOLN COUNTY**

MUSCONGUS ISLAND (LOUDS ISLAND)	BRISTOL	563-6180
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## **OXFORD COUNTY**

ALBANY	BETHEL	824-2669
ANDOVER NORTH SURPLUS	ANDOVER	392-3302
ANDOVER WEST SURPLUS	ANDOVER	392-3302
BATCHELDERS GRANT	GILEAD	836-2115
C SURPLUS	ANDOVER	392-3302
MASON	BETHEL	824-2669
*MILTON	WOODSTOCK	665-2668
T4 R1 WBKP (RICHARDSON)	ANDOVER	392-3302
T4 R2 WBKP (ADAMSTOWN)	RANGELEY	864-3326
T4 R3 WBKP (LOWER CUPSUPTIC)	RANGELEY	864-3326
T4 R4 WBKP (UPPER CUPSUPTIC)	RANGELEY	864-3326
T5 R3 WBKP (PARKERTOWN)	RANGELEY	864-3326
T5 R4 WBKP (LYNCHTOWN)	RANGELEY	864-3326
TOWNSHIP C	ANDOVER	392-3302

## **PENOBSCOT COUNTY**

*ARGYLE	OLD TOWN	827-3962
*GREENFIELD	OLD TOWN	827-3962
T3 INDIAN PURCHASE	MILLINOCKET	723-7006
T4 INDIAN PURCHASE	MILLINOCKET	723-7006
*KINGMAN	KINGMAN	765-3343
PRENTISS	SPRINGFIELD	738-2176
T1 R6 WELS	MEDWAY	746-9531

*\* DOG RECORDERS (see chart on page 22 for list of addresses)*

# ***DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORY***

## **PENOBSCOT COUNTY (cont'd)**

<b><u>Township</u></b>	<b><u>Licensing Location</u></b>	<b><u>Tax Collector Phone</u></b>
T1 R7 WELS (GRINDSTONE)	MEDWAY	746-9531
T1 & T2 R8 WELS (MILLINOCKET LAKE)	MILLINOCKET	723-7006
T2 R1 ND (GRAND FALLS)	BURLINGTON	732-3768
T2 R6 WELS (HERSEYTOWN)	SHERMAN	365-4260
T2 R7 WELS (SOLDIERTOWN)	MEDWAY	746-9531
T5 R7 WELS (UPPER SHIN POND)	PATTEN	528-2215
T6 R8 WELS	PATTEN	528-2215
TA R8 & 9 WELS (LONG A, W SEBORIS)	MILLINOCKET	723-7006

## **PISCATAQUIS COUNTY**

BARNARD	BROWNVILLE	965-8639
BLANCHARD	MONSON	997-3641
EBEEMEE	BROWNVILLE	965-8639
ELLIOTTSVILLE	WILLIMANTIC	997-3379
HARFORD'S POINT	GREENVILLE	695-2421
ORNEVILLE	MILO	943-2202
T1 R9 WELS (AMBEJEJUS LAKE)	MILLINOCKET	723-7006
T2 R6 BKP EKR (BIG MOOSE)	GREENVILLE	695-2421
T3 R15 WELS (NORTHEAST CARRY)	GREENVILLE	695-2421
T3 R5 BKP EKR (MOOSEHEAD JUNCTION)	GREENVILLE	695-2421
T4 R9 WELS	BROWNVILLE	965-8639
T5 R13 WELS (CHESUNCOOK)	GREENVILLE	695-2421
T6 R8 NWP (WILLIAMSBURG)	BROWNVILLE	965-8639
T6 R9 NWP (KATAHDIN IRON WORKS)	BROWNVILLE	965-8639
T7 R9 WELS	BROWNVILLE	965-8639
TA R13 WELS (FRENCHTOWN, KAKADJO)	GREENVILLE	695-2421
TA R14 WELS (LILY BAY)	GREENVILLE	695-2421

## **SOMERSET COUNTY**

*T1 & T2 R1 NBKP (ROCKWOOD STRIP)	ROCKWOOD	534-7539
T1 R5 BKPEKR (MOXIE GORE – PART OF)	THE FORKS	663-4452
T1 R5 BKPEKR (MOXIE GORE – PART OF)	WEST FORKS	672-3258
T1 R6 BKPEKR (INDIAN STREAM)	WEST FORKS	672-3258
*T2 R1 BKP WKR (LEXINGTON – PART OF)	HIGHLAND PLT.	628-3081
*T2 R1 BKP WKR (LEXINGTON – PART OF)	NEW PORTLAND	628-4441
T3 R1 NBKP (LONG POND)	JACKMAN	668-2111
T3 R7 BKP WKR (PARLIN POND)	JACKMAN	668-2111
T4 R6 BKP WKR (HOBBSTOWN)	JACKMAN	668-2111
T6 R1 NBKP (HOLEB)	JACKMAN	668-2111

\* ***DOG RECORDERS*** (see chart on page 22 for list of addresses)

***DOG LICENSING LOCATIONS  
FOR THE UNORGANIZED TERRITORY***

**WASHINGTON COUNTY**

<b><u>Township</u></b>	<b><u>Licensing Location</u></b>	<b><u>Tax Collector Phone</u></b>
BROOKTON	DANFORTH	448-2321
CENTERVILLE	EAST MACHIAS	255-8598
*EDMUNDS	EDMUNDS	726-4674
*MARION	EDMUNDS	726-4674
T1 R3 TS (LAMBERT LAKE)	VANCEBORO	788-3877
T10 R3 NBPP (FOREST CITY)	DANFORTH	448-2321
T14 ED (PLANTATION 14)	EAST MACHIAS	255-8598
T18 ED	EAST MACHIAS	255-8598
T18 MD	WESLEY	255-8859
T19 ED	EAST MACHIAS	255-8598
T21 ED (PLANTATION 21)	PRINCETON	796-2744
T26 ED	WESLEY	255-8859
T29 MD (DEVEREAUX)	GREAT POND	584-5860
T30 MD	WESLEY	255-8859
T31 MD (DAY BLOCK)	WESLEY	255-8859
T5 ND	GRAND LAKE STR.	796-2001
T6 ND	GRAND LAKE STR.	796-2001
T7 R2 NBPP (KOSSUTH)	TOPSFIELD	796-5157
TRESCOTT	WHITING	733-2027

\* ***DOG RECORDERS*** (see chart on page 22 for list of addresses)

## ANIMAL CONTROL CONTACTS

<b>FRANKLIN COUNTY:</b>	Franklin County Sheriff's Department	(800) 773-2680
	• Non-emergency number	778-2680
	Julie Magoon, County Clerk	778-6614
	Franklin County Animal Shelter	778-2638
<b>HANCOCK COUNTY:</b>	Ken Monroe (ACO)	422-3124
<b>KENNEBEC COUNTY:</b>	Kennebec County Sheriff's Department	(800) 498-1930
	• Non-emergency number	623-3614
	Robert Devlin, County Administrator	622-0971
<b>OXFORD COUNTY:</b>	Oxford County Sheriff's Department	(800) 733-1421
	• Non-emergency number	743-9554
	Danny Paine (ACO)	674-2592
	Carole G. Fulton, County Administrator	743-6359
<b>PENOBSCOT COUNTY:</b>	Don Madden, Road Agent	942-8566
	Penobscot County Regional Dispatch	942-8566
	• After business hours	945-4636
<b>PISCATAQUIS COUNTY:</b>	Ione Wilson (ACO), Carries Animal Shelter	924-0137
	Michael Henderson, County Manager	564-2161
<b>SOMERSET COUNTY:</b>	Somerset County Sheriff's Department	(800) 452-1933
	• Non-emergency number	474-9591
	Kent Stevens (ACO)	431-3641
	Robin Weeks, County Administrator	474-9861
<b>WASHINGTON COUNTY:</b>	Washington County Sheriff's Department	255-4422
	Lester Seeley (ACO)	726-4689
	Dean Preston, Unorganized Territory Supervisor	255-8919

## EDUCATION IN THE UNORGANIZED TERRITORY

**CONTACT: Shelley B. Lane, Director**  
**Division of State Schools**  
**Department of Education**  
**Burton Cross State Office Building, 5<sup>th</sup> Floor**  
**23 State House Station**  
**Augusta, ME 04333-0023**  
**Phone - (207) 624-6892**  
**Fax – (207) 624-6891**  
**Email – [shelley.b.lane@maine.gov](mailto:shelley.b.lane@maine.gov)**

The Division of State Schools, Department of Education, serves as the administrative unit responsible for education and related services for students residing in the unorganized territory.

Education in the Unorganized Territory consists of a Director, a Special Services Coordinator, a Business Manager, a Secretary Associate, and an Account Clerk. All positions except the Special Services Coordinator are located at the central office in Augusta.

This Division is responsible for the operation of five elementary schools with a total enrollment of 169 pupils. These schools are:

### **Edmunds Consolidated School**

21 Harrison Road  
Dennysville 04628  
Telephone: (207) 726-4478  
Fax: (207) 726-0932  
Principal: Martha Livingstone  
Enrollment: 77 (Pre-K - Eighth grade)

### **Connor Consolidated School**

1581 Van Buren Road  
Connor Township 04736  
Telephone: (207) 496-4521  
Fax: (207) 496-0012  
Teaching Principal: Barbara Deschaine  
Enrollment: 42 (Pre-K- Sixth grade)

### **Patrick Therriault School**

425 Martin Road, PO Box 62  
Sinclair 04779  
Telephone: (207) 543-7553  
Fax: (207) 543-7570  
Teaching Principal: Cathy Marshall  
Enrollment: 15 (Pre-K- Sixth grade)

### **Kingman Elementary School**

25 Park Street  
Kingman 04451  
Telephone: (207) 765-2500  
Fax: (207) 765-2008  
Principal: Debbie Wood  
Enrollment: 26 (Pre-K - Fifth grade)

### **Rockwood Elementary School**

3636 Rockwood Road, PO Box 309  
Rockwood 04478  
Telephone: (207) 534-7779  
Fax: (207) 534-7779  
Teaching Principal: William Folsom  
Enrollment: 9 (K - Fifth grade)

The staff necessary for the operation of the unorganized territory elementary schools, which have a total enrollment of 169 pupils, include five principals, 21 teachers, two special education teachers, two Education technicians, four teacher-aides, two guidance counselors, three secretaries, seven bus drivers/janitors and five cooks. Transportation for these schools is provided through the operation of 14 buses. In addition, 980 pupils are tuitioned to local school systems, with transportation provided through the operation of 12 buses and approximately 30 contracted conveyances. Pupils who reside in more remote locations are provided educational services through a variety of alternative methods such as room and board in lieu of transportation, tutors, and home schooling.

The division is responsible for its own payroll and personnel records as well as for processing all expenditures involved in education within the Unorganized Territory system.

***Agents appointed by the Commissioner of Education who Serve the Unorganized Territory:***

Sara Albert	T3 & T4 Indian Purchase, T1 R8 WELS, TA R7 WELS, TA R8 WELS (all in <b><i>Penobscot County</i></b> ); T1 R9 WELS (Ambejejus Lake) ( <b><i>Piscataquis County</i></b> )
Regina Campbell	T2 R1 BKP WKR (Lexington) ( <b><i>Somerset County</i></b> )
Barbara Deschaine	T17 R4 WELS (Sinclair), T16 R4 WELS (Big Madawaska), Cross Lake, T17 R3 WELS, T14 R6 WELS ( <b><i>Aroostook County</i></b> )
Shelley Lane	T1 R3 TS (Lambert Lake), Brookton ( <b><i>Washington County</i></b> ); Prentiss, T2 R7 WELS (Soldiertown), T5 R7 WELS (Upper Shin Pond), T2 R6 WELS Herseytown ( <b><i>Penobscot County</i></b> ); TA R5 WELS (Molunkus), T2 R4 WELS, Benedicta, Silver Ridge ( <b><i>Aroostook County</i></b> )
Martha Livingstone	Edmunds, Marion, T14 ED (Plantation 14), T21 ED (Plantation 21), T31 MD (Day Block), Trescott ( <b><i>Washington County</i></b> )
Cathy Marshall	All unorganized territory north of T10 R4 WELS (Squapan), including Connor ( <b><i>Aroostook County</i></b> )
David Murphy	Albany, Milton, Mason, Township C ( <b><i>Oxford County</i></b> )
MSAD 58	Coburn Gore, T2 R6 WBKP (Chain of Ponds), T2 R3 WBKP (Lang), Freeman, Salem, T4 R3 BKP WKR (Wyman), T2 R5 WBKP (Alder Stream), Madrid ( <b><i>Franklin County</i></b> ); T4 R3 WBKP (Lower Cupsuptic) ( <b><i>Oxford County</i></b> )
Alan Smith	Greenfield ( <b><i>Penobscot County</i></b> )
Kenneth Smith	Concord, T2 R4 BKP EKR (East Moxie), T2 R5 BKP EKR (Squaretown), Misery Gore ( <b><i>Somerset County</i></b> )
David Walker	Argyle ( <b><i>Penobscot County</i></b> )
Shirley N. Wright	T6 R8 NWP (Williamsburg), Orneville ( <b><i>Piscataquis County</i></b> )

## **FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY**

**CONTACT: Doreen Sheive**  
**Fiscal Administrator of the**  
**Unorganized Territory**  
**Department of Audit**  
**9 Beech Street**  
**Hallowell Annex, Hallowell**  
**66 State House Station**  
**Augusta, ME 04333-0066**  
**Phone - (207) 624-6250**  
**Fax - (207) 624-6273**  
**Email- [doreen.sheive@maine.gov](mailto:doreen.sheive@maine.gov)**

The Fiscal Administrator of the Unorganized Territory provides information and assistance to the Legislature, the unorganized territory taxpayers, and state and county offices that request funds for providing services in the unorganized territory.

The primary responsibilities of the Fiscal Administrator include the review, analysis, and investigation of budgets and expenditures of all county and state agencies requesting funds from the unorganized territory. This is to ensure the completeness and accuracy of the annual analysis submitted to the joint standing committee of the Legislature having jurisdiction over taxation, and to each legislator and office of the county commissioners having unorganized territory in their district.

In addition, the Fiscal Administrator drafts and submits the annual Municipal Cost Components legislation in order for taxes to be levied; attends and participates in public hearings on county budgets and legislative hearings relative to the unorganized territory; ensures that an annual audit of the unorganized territory fund at the state level is performed; and publishes and distributes an annual financial report to interested taxpayers, legislators, and county commissioners.

The Fiscal Administrator also serves as Chair of the Commission on Municipal Deorganization. The Commission was established to assist, review, recommend, and comment on deorganization procedures as established in Title 30-A, M.R.S.A., Chapter 302. The commission membership consists of the Commissioner of Education or designee, the Fiscal Administrator of the Unorganized Territory or designee, the State Tax Assessor or designee, the Director of the Maine Land Use Regulation Commission or designee, and the county commissioner whose district includes the municipality which is considering deorganization.

## **FOREST FIRE PROTECTION IN THE UNORGANIZED TERRITORY**

**CONTACT: Bill Williams**  
**Forest Fire Control Division**  
**Forest Service**  
**Department of Conservation**  
**18 Elkins Lane**  
**22 State House Station**  
**Augusta, ME 04333-0022**  
**Phone - (207) 287-4990**  
**Fax - (207) 287-8422**  
**Email – [bill.williams@maine.gov](mailto:bill.williams@maine.gov)**

The primary objective of this Division is to provide forest fire and forest resource protection at the least cost with minimum damage to Maine's 17.7 million acres of forest land. This objective is accomplished through five major tasks: (1) prevention; (2) detection; (3) pre-suppression (training of municipal and Division employees as well as maintenance and development of specialized equipment); (4) suppression (extinguishing fires that do occur); and (5) law enforcement.

The primary goal of the Division is to keep the annual acreage burned to a minimum. Pre-suppression or preparedness is another key to a successful forest fire control program. Continued efforts are maintained in building and equipment maintenance and fire planning. Another major goal is to enforce all laws dealing with forest and forest preservation. Forest fire prevention plays a very important role in meeting the Division's objectives.

In 2007, 50 forest fires effecting 66.52 acres occurred in the unorganized territory from the following causes:

Campfires - 6  
Debris Burning - 3  
Arson - 4  
Lightning - 10  
Machine Use - 14  
Smoking – 5  
Miscellaneous - 8

*Publications:*

*Forest Fire Prevention Materials*  
*Pamphlets, including Wildland Urban Interface Information*



## GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

**CONTACT: Cindy Boyd, Manager**  
**General Assistance Program**  
**Bureau of Family Independence**  
**Department of Health and Human Services**  
**268 Whitten Road**  
**11 State House Station**  
**Augusta, ME 04333-0011**  
**Phone - (207) 287-3097**  
**Fax - (207) 287-5096**  
**Email – [cindy.boyd@maine.gov](mailto:cindy.boyd@maine.gov)**

Pursuant to Title 22, M.R.S.A., §4312, residents of the unorganized territory shall be eligible for general assistance in the same manner as residents of a municipality. Either through individual agents or surrounding municipalities, a program is provided whereby residents of the unorganized territory may be deemed eligible to receive assistance for basic necessities which include food, clothing, shelter, fuel, electricity, non-elective medical services as recommended by a physician, non-prescription drugs, telephone service when it is necessary for medical reasons, and any other commodity or service determined to be essential. These services are provided on a 30-day renewable basis.

The following is a list of agents/municipalities with whom the Department of Health and Human Services has contracted to handle general assistance requests within the unorganized territory.

<b><u>AGENT/MUNICIPALITY</u></b>	<b><u>TOWNSHIP</u></b>
Joyce Brackett (448-2415) PO Box 92 Danforth 04424	Brookton (in <i>Washington County</i> )
David Herrick (796-2744) PO Box 445 Princeton 04668	T21 ED (Plantation 21) (in <i>Washington County</i> )
Joyce Hoyt (743-9848) 33 Hall Lane Norway 04268	Milton (in <i>Oxford County</i> )
Geraldine Moore (483-2844) PO Box 24 Columbia Falls 04623	Raker's Center at the Columbia Town Hall in Columbia (in <i>Washington County</i> )
Rae Ann Oakes (255-3171) PO Box 251 East Machias 04630	Edmunds, Marion, Trescott, T14 ED (Plantation 14) (in <i>Washington County</i> )

**AGENT/MUNICIPALITY**

Marie Picard (543-6233 or 543-6117)  
PO Box 58  
Sinclair 04779

Jacquelyn Roach (465-9983)  
3 Rosewood Green Lane, Unit #5  
Oakland 04963

Midge Silvio (928-2806 or 928-2155)  
PO Box 68  
Stoneham 04231

Ashland  
435-2311

Bingham  
672-5519

Blaine  
425-2611

Bradford  
327-2121

Brownville  
965-2561

Burlington  
732-3985

Caribou  
493-3324

Columbia Falls  
483-4067

Ellsworth  
667-2563

**TOWNSHIP**

T16 R4 WELS, T17 R4 WELS  
(Sinclair, Long Lake Shore), Cross  
Lake (in *Aroostook County*)

Benedicta, Silver Ridge, TA R5  
WELS (Molunkus) (in *Aroostook  
County*); Argyle, Greenfield,  
Kingman, Prentiss, T2 R6 WELS  
(Herseytown) (in *Penobscot County*)

Albany, Mason (in *Oxford  
County*)

T10 R4 WELS (Squapan) (in  
*Aroostook County*)

Concord (in *Somerset County*)

E Township (in *Aroostook County*)

Orneville (in *Piscataquis County*)

Ebeemee, T6 R8 NWP  
(Williamsburg) (in *Piscataquis  
County*)

T2 R1 ND (Grand Falls) (in  
*Penobscot County*)

Connor (in *Aroostook County*)

Centerville (in *Washington County*)

Fletchers Landing (in *Hancock  
County*)

**AGENT/MUNICIPALITY****TOWNSHIP**

Eustis  
246-4401

T4 R3 BKP WKR (Wyman)  
(in *Franklin County*)

Gilead  
836-2115

Perkins (in *Franklin County*);  
TA R1 (Riley) (in *Oxford County*)

Greenville  
695-2421

T1 & T2 R1 NBKP (Rockwood  
Strip) (in *Somerset County*); T3 R5  
BKP EKR (Moosehead Junction) (in  
*Piscataquis County*)

Jackman  
668-2111

T3 R1 NBKP (Long Pond), T1 & T2  
R1 NBKP (Rockwood Strip) (in  
*Somerset County*)

Linneus  
532-6182

TA R2 WELS (in *Aroostook  
County*)

Medway  
746-9531

T1 R7 WELS (Grindstone)  
T2 R7 WELS (Soldiertown) (in  
*Penobscot County*)

Millinocket  
723-7000

TA R7 WELS (Dolby Pond), T3  
Indian Purchase (includes Smith  
Pond), T4 Indian Purchase (includes  
South Twin Lake) (in *Penobscot  
County*); T1 R9 WELS (Ambejejus  
Lake) (in *Piscataquis County*)

Monson  
997-3641

Blanchard, Elliottsville (in  
*Piscataquis County*)

New Portland  
628-4441

T2 R1 BKP WKR (Lexington)  
(in *Somerset County*)

Phillips  
639-3561

Freeman, Salem, Madrid  
(in *Franklin County*)

Springfield  
738-2176

T1 R7 NWP (Mattamiscotis)  
(in *Penobscot County*)

**AGENT/MUNICIPALITY**

**TOWNSHIP**

Stockholm  
896-5659

T16 R4 WELS (Big Madawaska)  
(in *Aroostook County*)

Topsfield  
796-5157

T1 R3 TS (Lambert Lake) (in  
*Washington County*)

Unity  
948-3763

Unity Twp (in *Kennebec  
County*)

Van Buren  
868-2886

T17 R3 WELS (in *Aroostook  
County*)

Wilton  
645-4961

Washington (in *Franklin County*)

## LAND USE REGULATION COMMISSION

**CONTACT: Catherine Carroll, Director**  
**Land Use Regulation Commission**  
**Department of Conservation**  
**22 State House Station**  
**18 Elkins Lane**  
**Augusta, ME 04333-0022**  
**Phone - (207) 287-2631**  
**Fax - (207) 287-7439**  
**Email – [catherine.m.carroll@maine.gov](mailto:catherine.m.carroll@maine.gov)**

The Maine Land Use Regulation Commission (LURC) was established in 1971 to serve as the planning and zoning board for the State's unorganized townships that have no form of local government; for plantations, which have limited local government; and for some towns that choose not to administer such controls at the local level despite having the option to do so. The Commission is responsible for promoting public health, safety and general welfare by encouraging the appropriate well-planned use of the resources within its jurisdiction and by guiding land use activities.

The Commission's responsibilities include preparing a comprehensive land use plan for its jurisdiction; to prepare land use standards for each zoning district; to review applications for development; to educate; and to enforce compliance with those standards.

Locations of Land Use Regulation Commission offices:

**Main LURC Office** 287-2631  
22 State House Station  
4<sup>th</sup> Floor Harlow Building  
East Side Campus  
18 Elkins Lane  
Augusta 04333-0022

**Downeast Regional Office** 941-4052  
106 Hogan Road, Suite 7  
Bangor 04401  
*Serving Hancock, Kennebec, Sagadahoc, and Washington Counties, and coastal islands in LURC jurisdiction.*

**Ashland Regional Office** 435-7963  
45 Radar Road  
Ashland 04732-3600  
*Serving Aroostook County northwest of Interstate 95, and northern Penobscot County.*

**East Millinocket Regional Office** 746-2244  
191 Main Street  
East Millinocket 04430  
*Serving Penobscot, southern Aroostook, and portions of Piscataquis Counties.*

**Greenville Regional Office** 695-2466  
43 Lakeview Street, PO Box 1107  
Greenville 04441-1107  
*Serving Piscataquis and Somerset Counties.*

**Rangeley Regional Office** 864-5064  
66 Dallas Hill Road, PO Box 887  
Rangeley 04970-0887  
*Serving Franklin and Oxford Counties.*

The Maine Land Use Regulation Commission is governed by a seven-member independent decision-making body, with members appointed by the Governor, subject to review by the Joint Standing Committee on Agriculture, Conservation and Forestry, and approval by the Legislature. Two members must be residents of the Commission's jurisdiction. Commissioners serve four-year staggered terms. The current Commissioners are: E. Bart Harvey III, Chair, Gwen Hilton, Rebecca Kurtz, Edward B. Laverty, Steve Schaefer, James A. Nadeau and Stephen W. Wight, Co-Chair.

The Commission holds regular monthly meetings at locations in or near its jurisdiction, making decisions on permit applications, enforcement actions, zoning boundaries and land use standards. The Commission also holds public hearings and informational meetings as needed.

During the past year, work accelerated in reviewing and redrafting of the comprehensive land use plan – expected to be ready for public workshops and hearings in late 2007 or early 2008. 915 permit applications were accepted for processing, and 913 permit applications were processed. There were 132 permit applications pending at the end of the fiscal year. Staff reached resolution on 51 enforcement cases within the fiscal year. Commission staff made numerous site inspections, including public assistance visits and compliance inspections. In addition, Commission staff is available in five regional field offices to assist customers first hand for permitting, education, compliance, and enforcement needs.

Further improvements were made to a new GIS-Based action tracking application linking the agencies permitting, enforcement and planning records with geographic data such as ongoing map, digital taxation parcels, water bodies and other natural resources.

The following publications are available, at no charge, by contacting LURC directly:

- *Statutes Administered by LURC*
- *Comprehensive Land Use Plan for the Unorganized Areas of the State of Maine, 1997*
- *Prospective Zoning for the Rangeley Lakes Region*
- *Land Use Districts and Standards*
- *Subdividing in the Wildlands of Maine*
- *A Guide to Creative Site Planning in the Unorganized Areas of Maine*
- *Erosion Control on Logging Jobs*
- *Guidance Document on Lake Concept Plans*
- *Clarifying the Rezoning Criterion of “Demonstrated Need”*
- *Guidance for Selecting Easement Holders Model Conservation Easement*
- *Commission Enforcement and Response Policy Guidance on Receiving Public Comment*
- *Wetland Compensation Guidelines*
- *A Guide to Clearing Standards*

For further information, please visit the LURC website at [www.maine.gov/doc/lurc](http://www.maine.gov/doc/lurc)

## TAXATION IN THE UNORGANIZED TERRITORY PROPERTY TAX DIVISION

**CONTACT: Bob Doiron, Supervisor**  
**Property Tax Division**  
**Revenue Services**  
**Department of Administrative and Financial Services**  
**14 Edison Drive, PO Box 9106**  
**Augusta, ME 04332-9106**  
**Phone - (207) 287-4785**  
**Fax - (207) 287-6396**  
**Email – [robert.v.doiron@maine.gov](mailto:robert.v.doiron@maine.gov)**

The Property Tax Division of Revenue Services, is responsible for the assessment and collection of all property taxes within the Unorganized Territory Tax District.

The Service also maintains control of vehicle and boat excise taxes for the unorganized territory. It appoints agents/municipalities as excise tax collectors for specific townships although unorganized territory taxpayers may pay their excise taxes at a Motor Vehicle branch office\*.

***Paying your vehicle/boat excise taxes to an authorized collector in your area is very important. Since your mailing address may differ from your residence, you should make the collector aware of your local residency so that the excise tax is attributed to your township. It is your responsibility to check the Legal Residence Code on your vehicle registration with the Legal residence code of your township. (Please see pages 46-49.)***

The county in which the unorganized territory is located ultimately receives the excise tax revenue. County officials, at budget time, allocate this revenue to decrease the tax commitment in the unorganized territory, thereby reducing your property taxes. If excise tax funds are mistakenly entered, they may not be given to the county and, therefore, not attributed to the unorganized territory. The excise taxes collected and transferred to the counties for Fiscal Year 2007 was \$1,219,127.25.

***The following is a list of excise tax collectors by county:***

### **AROOSTOOK COUNTY**

<u><b>COLLECTOR</b></u>	<u><b>TOWNSHIP*</b></u>
Tax Collector (435-2311) Town of Ashland 17 Bridgham Street, PO Box 910 Ashland 04732-0910	T10 R4 WELS (Squapan), T11 R4 WELS, T11 R13 WELS, Clayton Lake, T13 R10 WELS
Tax Collector (425-2611) Town of Blaine 52 Military Street, PO Box 190 Blaine 04734-0190	E Township (E R2), TC R2 WELS, TD R2 WELS (Cox Patent), T9 R3 WELS

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*

**AROOSTOOK COUNTY (cont'd)**

<b><u>COLLECTOR</u></b>	<b><u>TOWNSHIP*</u></b>
Tax Collector (493-3324) City of Caribou 25 High Street Caribou 04736-2710	Connor (Township K)
Tax Collector (834-3090) Town of Fort Kent 416 West Main Street Fort Kent 04743	T14 R15 WELS, T15 R15 WELS, T14 R16 WELS, T20 R11 & 12 WELS (Big Twenty), T12 R12 WELS, T17 R3 WELS, T18 R10 WELS, T18 R13 WELS, T19 R11 WELS
Tax Collector (736-2464) Town of Mattawamkeag 327 Main Street, PO Box 260 Mattawamkeag 04459-0260	TA R5 WELS (Molunkus), T1 R4 WELS (N. ½ Upper Molunkus & S. ½ North Yarmouth Academy Grant)
Tax Collector (834-4004) Town of New Canada 1809 Caribou Road New Canada 04743	Cross Lake, T16 R5 WELS (Square Lake)
Tax Collector (528-2215) Town of Patten 21 Katahdin Street, PO Box 260 Patten 04765-0260	T9 R5 WELS (Swett Farm)
Tax Collector (543-7305) Town of St. Agatha 419 Main Street, PO Box 110 St. Agatha 04772-0110	T17 R4 WELS (Sinclair, Long Lake Shore)
Tax Collector (365-4260) Town of Sherman 36 School Street, PO Box 96 Sherman 04776-0096	Benedicta, Silver Ridge, T4 R3 WELS, T1 R5 WELS, TA R2 WELS
Tax Collector (896-5659) Town of Stockholm 63 School Street, PO Box 10 Stockholm 04783-0010	T16 R4 WELS (Big Madawaska), T17 R3 WELS
Tax Collector (444-6460) Town of Winterville Plantation 391 Quimbey Road Winterville Plantation 04739	T14 R6 WELS, T14 R8 WELS, T15 R6 WELS

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*



## **FRANKLIN COUNTY**

### **COLLECTOR**

### **TOWNSHIP\***

Steven Weiner (639-5326)  
1162 Rangeley Road, PO Box 330  
Phillips 04966-0330

Madrid

Tax Collector (246-4401)  
Town of Eustis  
88 Main Street, PO Box 350  
Stratton 04982-0350

T1 R5 WBKP (Jim Pond), T4 R3 BKP  
WKR (Wyman), Gore North of T2 & T3  
R6 WBKP (Coburn Gore), T3 R5  
WBKP (Seven Ponds), T2 R6 WBKP  
(Chain of Ponds), T2 R5 WBKP (Alder  
Stream), T1 R6 WBKP (Kibby)

Tax Collector (265-4637)  
Town of Kingfield  
38 School Street  
Kingfield 04947-4214

Salem

Tax Collector (864-3326 x110)  
Town of Rangeley  
15 School Street  
Rangeley 04970

T3 R3 WBKP (Davis), T2 R3 WBKP  
(Lang), T3 R4 WBKP (Stetsontown)

Tax Collector (684-4002)  
Town of Strong  
14 South Main Street, PO Box 263  
Strong 04983-0263

Freeman

Tax Collector (585-2348)  
Town of Weld  
23 Mill Street, PO Box 87  
Weld 04285-0087

Perkins

Tax Collector (645-4961)  
Town of Wilton  
158 Weld Road, PO Box 541  
Wilton 04294-0541

Washington

## **HANCOCK COUNTY**

Tax Collector (732-3768)  
Town of Burlington  
PO Box 70  
Burlington 04417-0070

T3 ND

Tax Collector (584-5860)  
Town of Great Pond  
1235 Great Pond Road, PO Box 27  
Aurora 04408-0027

T22 MD, T28 MD, T32 MD, T34 MD,  
T39 MD, T41 MD

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*

## **HANCOCK COUNTY (cont'd)**

### **COLLECTOR**

### **TOWNSHIP\***

Hancock County Treasurer (667-8272)  
Hancock County Court House  
50 State Street, Suite 8  
Ellsworth 04605

Fletchers Landing

Tax Collector (546-7209)  
Town of Steuben  
294 US Rt. 1  
Box 26 Municipal Building  
Steuben 04680

T7 SD, T9 SD, T10 SD, All Islands

## **KENNEBEC COUNTY**

Tax Collector (948-3763)  
Town of Unity  
4 Clifford Common, PO Box 416  
Unity 04988-0416

Unity Township

## **LINCOLN COUNTY**

Lincoln County Treasurer (882-6312)  
32 High Street, PO Box 249  
Wiscasset 04578

Hibberts Gore

Tax Collector (563-8001)  
Town of Bristol  
PO Box 126  
Bristol 04539

Indian Island, Louds Island,  
Muscongus Island

## **OXFORD COUNTY**

Tax Collector (392-3302)  
Town of Andover  
17 Stillman Road, PO Box 219  
Andover 04216-0219

Andover North Surplus, Andover West  
Surplus, C Surplus, Township C,  
T4 R1 WBKP (Richardsontown)

Tax Collector (824-2669)  
Town of Bethel  
19 Main Street, PO Box 1660  
Bethel 04217-1660

Albany, Mason

Tax Collector (824-3123)  
Town of Newry  
422 Bear River Road  
Newry 04261

TA R1 (Riley), TA R2 (Grafton)

Tax Collector (864-3326)  
Town of Rangeley  
15 School Street  
Rangeley 04970

T4 R3 WBKP (Lower Cupsuptic), T4 R4  
WBKP (Upper Cupsuptic), T5 R4 WBKP  
(Lynchtown), T4 R2 WBKP (Adamstown),  
T5 R3 WBKP (Parkertown)

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*

**OXFORD COUNTY (cont'd)**

**COLLECTOR**

**TOWNSHIP\***

Tax Collector (665-2668)  
Town of Woodstock  
26 Monk Avenue, PO Box 317  
Bryant Pond 04219-0317

Milton

**PENOBSCOT COUNTY**

Denise Worster (765-3343)  
1386 Kingman Road  
Kingman 04451

Kingman

Tax Collector (732-3768)  
Town of Burlington  
PO Box 70  
Burlington 04417-0070

T2 R1 ND (Grand Falls), T1 ND  
(Summit), T3 R1 NBPP

Tax Collector (732-3513)  
Town of Howland  
8 Main Street, PO Box 386  
Howland 04448-0386

T1 R7 NWP (Mattamiscontis)

Tax Collector (746-9531)  
Town of Medway  
4 School Street  
Medway 04460-9512

T1 R6 WELS, T1 R7 WELS  
(Grindstone), T2 R7 WELS  
(Soldiertown)

Tax Collector (723-7006)  
Town of Millinocket  
197 Penobscot Avenue  
Millinocket 04462-1430

T3 Indian Purchase, T4 Indian Purchase,  
T3 R9 NWP, T1 R8 & T2 R8 WELS  
(Millinocket Lake), TA R8 & 9 (Long  
A, Seboris), TA R7 WELS, Hopkins  
Academy Grant, T2 R9 NWP, T3 R8  
WELS, T2 R8 NWP

Tax Collector (827-3962)  
City of Old Town  
150 Brunswick Street  
Old Town 04468

Argyle, Greenfield

Tax Collector (528-2215)  
Town of Patten  
21 Katahdin Street, PO Box 260  
Patten 04765-0260

T5 R7 WELS (Upper Shin Pond),  
T6 R7 WELS, T6 R8 WELS

Tax Collector (365-4260)  
Town of Sherman  
36 School Street, PO Box 96  
Sherman 04776-0096

T2 R6 WELS (Herseytown)

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*

## **PENOBSCOT COUNTY (cont'd)**

### **COLLECTOR**

### **TOWNSHIP\***

Tax Collector (738-2176)  
Town of Springfield  
PO Box 13  
Springfield 04487-0013

Prentiss

## **PISCATAQUIS COUNTY**

Tax Collector (965-8639)  
Town of Brownville  
586 Main Road  
Brownville 04414

T6 R8 NWP (Williamsburg), Ebeemee,  
T6 R9 NWP (Katahdin Iron Works),  
Barnard, T7 R9 NWP, T4 R9 NWP

Tax Collector (723-7006)  
Town of Millinocket  
197 Penobscot Avenue  
Millinocket 04462 -1430

T1 R9 WELS (Ambejejus Lake), TA  
R10 WELS, T1 R10 WELS, T2 R10  
WELS, T1 R11 WELS, T2 R11 WELS  
(Rainbow), T2 R9 WELS, T3 R9 WELS  
(Mt. Katahdin), T3 R11 WELS, T4 R13  
WELS, T7 R11 WELS, T10 R15 WELS

Tax Collector (943-2202)  
Town of Milo  
6 Pleasant Street, PO Box 218  
Milo 04463-0218

Orneville

Tax Collector (997-3641)  
Town of Monson  
10 Tenney Hill Road, PO Box 308  
Monson 04464-0308

Blanchard, Elliottsville

Tax Collector (695-3257)  
Town of Shirley  
25 West Road, PO Box 147  
Shirley Mills 04485-0147

Days Academy Grant, Harford's Point,  
Island No. 25, T2 R6 BKPEKR (Big  
Moose), T3 R5 BKPEKR (Moosehead  
Junction), T7 R10 NWP (Bowdoin  
College East), T8 R10 NWP (Bowdoin  
College West), T1 R12 WELS, T3 R15  
WELS (Northeast Carry), T4 R10  
WELS, T5 R13 WELS (Chesuncook),  
T6 R11 WELS, T7 R12 WELS, T7 R14  
WELS, T8 R11 WELS, T9 R11 WELS,  
TA R13 WELS (Frenchtown, Kakadjo),  
TA R14 WELS (Lily Bay)

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*

## **SOMERSET COUNTY**

### **COLLECTOR**

Diane Emery (628-3081)  
HCR 68, PO Box 455  
2028 Long Falls Dam Road  
Highland Plt. 04961

Kristin McDonough (534-7539)  
PO Box 183  
Rockwood 04478

Tax Collector (668-2111)  
Town of Jackman  
369 Main Street, PO Box 269  
Jackman 04945-0269

Tax Collector (672-3295)  
Town of Moscow  
110 Canada Road  
Moscow 04920

Tax Collector (663-4452)  
The Forks Plantation  
Route 201, PO Box 77  
West Forks 04985-0077

### **TOWNSHIP\***

T2 R1 BKP WKR (Lexington)

T1 & T2 R1 NBKP (Rockwood), Sandbar  
Tract, T1 R1 NBKP (Taunton & Raynham),  
T1 R2 NBKP (Tomhegan), T R4 NBKP  
(Seboomook), T4 R16 WELS (Elm Stream)

T2 R6 BKP WKR (Johnson Mtn.), T3 R5  
BKP WKR (Spencer), T3 R4 NBKP  
(Hammond), T3 R7 BKP WKR (Parlin Pond),  
T4 R6 BKP WKR (Hobbs town), T5 R7 BKP  
WKR (Rayton), T3 R1 NBKP (Long Pond), T5 R1  
NBKP (Attean Pond), T5 R3 NBKP (Sandy Bay),  
T6 R1 NBKP (Holeb), T6 R19 WELS (Big Six),  
T7 R16 WELS, T2 R4 NBKP (Pittston Academy  
Grant)

Concord, T1 R3 BKP WKR (Carrying  
Place), T2 R3 BKP WKR (Carrying  
Place Town), T3 R3 BKP WKR (Dead River),  
T3 R4 BKP WKR (Spring Lake)

T1 R6 BKP EKR (Indian Stream), T1 R5  
BKP EKR (Moxie Gore), T2 R2 BKP EKR  
(Mayfield), T3 R6 BKP WKR (Upper Enchanted);  
T2 R5 BKP WKR (Lower Enchanted)

## **WASHINGTON COUNTY**

Rena Kneeland (796-2852)  
RR1 Box 109A  
Princeton 04668

T21 ED (Plantation 21)

Roberta Seeley (726-4674)  
1935 US Rte 1  
Edmunds Twp. 04628

Edmunds

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*

**WASHINGTON COUNTY(cont'd)**

<b><u>COLLECTOR</u></b>	<b><u>TOWNSHIP*</u></b>
Tax Collector (584-2431) Town of Aurora 1235 Great Pond Road, PO Box 89 Aurora 04408-0089	T29 MD (Devereaux)
Tax Collector (483-4067) Town of Columbia Falls 205 Main Street, PO Box 100 Columbia Falls 04623-0100	Centerville, T24 MD
Tax Collector (448-2321) Town of Danforth 18 Central Street, PO Box 117 Danforth 04424-0117	Brookton, T9 R4 NBPP (Forest City)
Tax Collector (255-8598) Town of East Machias 34 Cutler Road, PO Box 117 East Machias 04630-0117	T14 ED (Plantation 14), T18 ED, T19 ED, Marion
Tax Collector (796-2001) Grand Lake Stream Plantation PO Box 98 Grand Lake Stream Plt. 04637-0098	T5 ND, T6 ND, Indian Township, Passamaquoddy Reservation
Tax Collector (733-2341) Town of Lubec 40 School Street, PO Box 101 Lubec 04652	Trescott
Tax Collector (796-5157) Town of Topsfield 48 North Road, PO Box 59 Topsfield 04490-0059	T7 R2 NBPP (Kossuth), T1 R2 TS (Dyer), T10 R3 NBPP (Forest), Columbia Falls
Tax Collector (788-3877) Town of Vanceboro PO Box 67 Vanceboro 04491-0067	T1 R3 TS (Lambert Lake)
Tax Collector (255-8859) Town of Wesley 4650 Airline Road HCR 71, Box 300 Wesley 04686	T18 ED, T18 MD, T26 ED, T30 MD, T31 MD (Day Block), T27 ED, T36 MD, T19 MD

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*

**Please refer to the following list for your townships Legal Residence Code (Geocode), and compare to to the Code on your Vehicle Registration. For more information, contact Property Tax at (207) 624-4785**

### **AROOSTOOK COUNTY\***

<b>Legal Residence Code</b>	<b>Township</b>	<b>Authorized Excise Tax Collector</b>
03050	BENEDICTA	TOWN OF SHERMAN
03841	CLAYTON LAKE	TOWN OF ASHLAND
03802	CONNOR (TWP K)	TOWN OF CARIBOU
03899	CROSS LAKE	TOWN OF NEW CANADA
03160	E TOWNSHIP	TOWN OF BLAINE
03807	NORTH YARMOUTH ACADEMY GRANT	TOWN OF MATTAWAMKEAG
03809	SILVER RIDGE	TOWN OF SHERMAN
03813	TA R2 WELS	TOWN OF SHERMAN
03806	TA R5 WELS (MOLUNKUS)	TOWN OF MATTAWAMKEAG
03814	TC R2 WELS	TOWN OF BLAINE
03815	TD R2 WELS (COX PATENT)	TOWN OF BLAINE
03811	T1 R4 WELS (N. 1/2 UPPER MOLUNKUS)	TOWN OF MATTAWAMKEAG
03816	T1 R5 WELS	TOWN OF SHERMAN
03824	T9 R3 WELS	TOWN OF BLAINE
03826	T9 R5 WELS (SWETT FARM)	TOWN OF PATTEN
03833	T11 R4 WELS	TOWN OF ASHLAND
03888	T15 R15 WELS	TOWN OF FORT KENT
03880	T15 R6 WELS	TOWN OF WINTERVILLE PLANTATION
03889	T16 R4 WELS (BIG MADAWASKA)	TOWN OF STOCKHOLM
03890	T16 R5 WELS (SQUARE LAKE )	TOWN OF NEW CANADA
03897	T17 R3 WELS	TOWN OF STOCKHOLM
03898	T17 R4 WELS (SINCLAIR)	TOWN OF ST. AGATHA
03801	T20 R11 & 12 (BIG TWENTY)	TOWN OF FORT KENT

### **FRANKLIN COUNTY\***

07804	COBURN GORE	TOWN OF EUSTIS
07808	FREEMAN	TOWN OF STRONG
07110	MADRID	STEVEN WEINER, PHILLIPS
07818	PERKINS	TOWN OF WELD
07820	SALEM	TOWN OF KINGFIELD
07827	WASHINGTON	TOWN OF WILTON
07811	T1 R5 WBKP (JIM POND)	TOWN OF EUSTIS
07813	T2 R3 WBKP (LANG)	TOWN OF RANGELEY
07801	T2 R5 WBKP (ALDER STREAM)	TOWN OF EUSTIS
07803	T2 R6 WBKP (CHAIN OF PONDS)	TOWN OF EUSTIS
07806	T3 R3 WBKP (DAVIS)	TOWN OF RANGELEY
07823	T3 R4 WBKP (STETSONTOWN)	TOWN OF RANGELEY
07828	T4 R3 BKP WKR (WYMAN)	TOWN OF EUSTIS

*\*For more information regarding Legal Residence Codes, please contact Property Tax at (207)624-4785*

**HANCOCK COUNTY\***

<b>Legal Residence</b>	<b>Township</b>	<b>Authorized</b>
<b>Code</b>		<b>Excise Tax Collector</b>
09806	T10 SD	TOWN OF STEUBEN
09808	T22 MD	TOWN OF GREAT POND
09809	T28 MD	TOWN OF GREAT POND
09801	T3 ND & STRIP NORTH	TOWN OF BURLINGTON
09810	T32 MD	TOWN OF GREAT POND
09803	T7 SD	TOWN OF STEUBEN
09804	FLETCHERS LANDING	HANCOCK COUNTY TREASURER
09805	T9 SD	TOWN OF STEUBEN

**KENNEBEC COUNTY\***

11801	UNITY	TOWN OF UNITY
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**LINCOLN COUNTY\***

15801	HIBBERTS GORE	LINCOLN COUNTY TREASURER
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**OXFORD COUNTY\***

17802	ALBANY	TOWN OF BETHEL
17811	MASON	TOWN OF BETHEL
17812	MILTON	TOWN OF WOODSTOCK
17818	TOWNSHIP C	TOWN OF ANDOVER
17816	T4 R1 NBKP (RICHARDSONTOWN)	TOWN OF ANDOVER
17801	T4 R2 WBKP (ADAMSTOWN )	TOWN OF RANGELEY
17809	T4 R3 WBKP (LOWER CUPSUPTIC)	TOWN OF RANGELEY
17810	T5 R4 WBKP (LYNCHTOWN)	TOWN OF RANGELEY

**PENOBSCOT COUNTY\***

19801	ARGYLE	TOWN OF OLD TOWN
19270	GREENFIELD	TOWN OF OLD TOWN
19808	KINGMAN	DENISE WORSTER, KINGMAN
19540	PRENTISS	TOWN OF SPRINGFIELD
19814	TA R7 WELS	TOWN OF MILLINOCKET
19809	TA R8 & 9 WELS (LONG A, W. SEBORIS)	TOWN OF MILLINOCKET
19810	T1 R7 NWP (MATTAMISCONTIS)	TOWN OF HOWLAND
19802	T1 R7 WELS (GRINDSTONE)	TOWN OF MEDWAY
19816	T1 R8 WELS (MILLINOCKET LAKE)	TOWN OF MILLINOCKET
19250	T2 R1 ND (GRAND FALLS)	TOWN OF BURLINGTON
19803	T2 R6 WELS (HERSEYTOWN)	TOWN OF SHERMAN
19811	T2 R7 WELS (SOLDIERTOWN)	TOWN OF MEDWAY
19806	T3 INDIAN PURCHASE	TOWN OF MILLINOCKET
19823	T3 R9 NWP	TOWN OF MILLINOCKET
19807	T4 INDIAN PURCHASE	TOWN OF MILLINOCKET
19827	T5 R7 WELS (UPPER SHIN POND )	TOWN OF PATTEN
19831	T6 R8 WELS	TOWN OF PATTEN

\*For more information regarding Legal Residence Codes, please contact Property Tax at (207)624-4785



### **PISCATAQUIS COUNTY\***

<b>Legal Residence</b>		<b>Authorized</b>
<b>Code</b>	<b>Township</b>	<b>Excise Tax Collector</b>
21030	BARNARD	TOWN OF BROWNVILLE
21040	BLANCHARD	TOWN OF MONSON
21806	DAYS ACADEMY GRANT	TOWN OF SHIRLEY
21853	EBEEMEE (FORMERLY T5 R9 NWP)	TOWN OF BROWNVILLE
21080	ELLIOTTSVILLE	TOWN OF MONSON
21811	HARFORD'S POINT	TOWN OF SHIRLEY
71406	ISLAND NO. 25	TOWN OF SHIRLEY
21821	ORNEVILLE	TOWN OF MILO
21809	TA R13 WELS (FRENCHTOWN, KAKADJO)	TOWN OF SHIRLEY
21815	TA R14 WELS (LILY BAY)	TOWN OF SHIRLEY
21833	T1 R9 WELS (AMBEJEJUS LAKE)	TOWN OF MILLINOCKET
21834	T1 R10 WELS	TOWN OF MILLINOCKET
21836	T1 R12 WELS	TOWN OF SHIRLEY
21801	T2 R6 BKP EKR (BIG MOOSE)	TOWN OF SHIRLEY
21816	T3 R5 BKP EKR (MOOSEHEAD JUNCTION)	TOWN OF SHIRLEY
21820	T3 R15 WELS (NORTHEAST CARRY)	TOWN OF SHIRLEY
21847	T4 R10 WELS	TOWN OF SHIRLEY
21845	T4 R9 NWP	TOWN OF BROWNVILLE
21804	T5 R13 WELS (CHESUNCOOK)	TOWN OF SHIRLEY
21827	T6 R8 NWP (WILLIAMSBURG)	TOWN OF BROWNVILLE
21812	T6 R9 NWP (KATAHDIN IRON WORKS)	TOWN OF BROWNVILLE
21871	T7 R14 WELS	TOWN OF SHIRLEY
21803	T8 R10 NWP (BOWDOIN COLLEGE WEST)	TOWN OF SHIRLEY
21880	T9 R11 WELS	TOWN OF SHIRLEY

### **SOMERSET COUNTY\***

25818	CONCORD	TOWN OF MOSCOW
25848	SANDBAR TRACT	KRISTIN McDONOUGH, ROCKWOOD
25844	T1 R1 NBKP (ROCKWOOD STRIP)	KRISTIN McDONOUGH, ROCKWOOD
25803	T1 R1 NBKP (TAUNTON & RAYNHAM)	KRISTIN McDONOUGH, ROCKWOOD
25857	T1 R2 NBKP (TOMHEGAN)	KRISTIN McDONOUGH, ROCKWOOD
25860	T1 R3 BKP WKR (CARRYING PLACE)	TOWN OF MOSCOW
25838	T1 R5 BKP EKR (MOXIE GORE)	TOWN OF THE FORKS
25831	T2 R1 BKP WKR (LEXINGTON)	DIANE EMERY, HIGHLAND PLT.
25845	T2 R1 NBKP (ROCKWOOD STRIP)	KRISTIN McDONOUGH, ROCKWOOD
25835	T2 R2 BKP EKR (MAXFIELD)	TOWN OF THE FORKS
25815	T2 R3 BKP WKR (CARRYING PLACE TOWN)	TOWN OF MOSCOW
25841	T2 R4 NBKP (PITTSTON ACADEMY GRANT)	TOWN OF JACKMAN
25829	T2 R6 BKP WKR (JOHNSON MTN)	TOWN OF JACKMAN
25833	T3 R1 NBKP (LONG POND )	TOWN OF JACKMAN
25819	T3 R3 BKP WKR (DEAD RIVER)	TOWN OF MOSCOW
25861	T3 R4 BKP WKR (SPRING LAKE)	TOWN OF MOSCOW
25858	T3 R6 BKP WKR (UPPER ENCHANTED )	TOWN OF THE FORKS
25852	TR4 NBKP (SEBOOMOOK)	KRISTIN McDONOUGH, ROCKWOOD

*\*For more information regarding Legal Residence Codes, please contact Property Tax at (207)624-4785*

**SOMERSET COUNTY (cont)\***

<b>Legal Residence</b>		<b>Authorized</b>
<b><u>Code</u></b>	<b><u>Township</u></b>	<b><u>Excise Tax Collector</u></b>
25839	T3 R7 BKP WKR (PARLIN POND)	TOWN OF JACKMAN
25822	T4 R16 WELS (ELM STREAM)	KRISTIN McDONOUGH, ROCKWOOD
25866	T5 R7 BKP WKR (RAYTON)	TOWN OF JACKMAN
25827	T6 R1 NBKP (HOLEB )	TOWN OF JACKMAN
25804	T5 R1 NBKP (ATTEAN POND)	TOWN OF JACKMAN
25808	T6 R11 WELS (BIG SIX)	TOWN OF JACKMAN

**WASHINGTON COUNTY\***

29801	BROOKTON	TOWN OF DANFORTH
29080	CENTERVILLE	TOWN OF COLUMBIA FALLS
29804	EDMUNDS	ROBERTA SEELEY, EDMUNDS TWP.
29810	MARION	TOWN OF EAST MACHIAS
29811	TRESCOTT	TOWN OF LUBEC
29803	T1 R2 TS (DYER)	TOWN OF TOPSFIELD
29809	T1 R3 TS (LAMBERT LAKE )	TOWN OF VANCEBORO
29813	T6 NORTH DIVISION	GRAND LAKE STREAM PLANTATION
29808	T7 R2 NBPP (KOSSUTH )	TOWN OF TOPSFIELD
29806	T9 R4 NBPP (FOREST CITY)	TOWN OF DANFORTH
29805	T10 R3 NBPP (FOREST)	TOWN OF TOPSFIELD
29330	T14 ED (PLANTATION 14)	TOWN OF EAST MACHIAS
29821	T19 MD	TOWN OF WESLEY
29340	T21 ED (PLANTATION 21)	RENA KNEELAND, PRINCETON
29822	T24 MD	TOWN OF COLUMBIA FALLS
29825	T27 ED	TOWN OF WESLEY
29827	T31 MD (DAY BLOCK)	TOWN OF WESLEY
29828	T36 MD	TOWN OF WESLEY

*\*For more information regarding Legal Residence Codes, please contact Property Tax at (207)624-4785*

***Motor Vehicle Branch Office Locations***  
***Open 8 am to 4:30 pm, Monday through Friday***  
***Closed on all legal holidays***

<b><u>Location</u></b>	<b><u>Address</u></b>	<b><u>Phone/fax</u></b>
Augusta	19 Anthony Avenue	287-3330/287-3389
Bangor	Airport Mall, 1129 Union St. Suite 9	942-1319/945-0175
Calais	376 North St.	454-2175/454-7987
Caribou	159 Bennett Dr., Suite 1	492-9141/492-9142
Ellsworth	24 Church St.	667-9363/667-0048
Kennebunk	63 Portland Road, Suite 4	985-4890/985-2849
Lewiston	36 Mollison Way	753-7750/783-5385
Mexico	110 Main Street - Mexico Shopping Plaza	369-9921/369-0106
Portland	125 Presumpscot Street, Unit #4	822-6400/822-6417
Rockland	212 New County Rd (Thomaston)	596-2255/596-2209
South Portland	704 Maine Mall Road	822-0730/822-0733
Springvale	456 Main Street	490-1261/324-4883
Topsham	49 Topsham Fair Mall Road	725-6520/725-1244

***\*Land Grant Designations:***

- *BKP EKR – Bingham’s Kennebec Purchase – East of Kennebec River*
- *BKP WKR – Bingham’s Kennebec Purchase – West of Kennebec River*
- *ED – Eastern Division Bingham’s Purchase*
- *IP – Indian Purchase*
- *NBKP – North of Bingham’s Kennebec Purchase*
- *NBPP – North of Bingham’s Penobscot Purchase*
- *ND – North Division Bingham’s Purchase*
- *NWP – North of Waldo Patent*
- *MD – Middle Division Bingham’s Purchase*
- *SD – South Division Bingham’s Purchase*
- *TS – Titcomb Survey*
- *WBKP – West of Bingham’s Kennebec Purchase*
- *WELS – West of East Line of State*

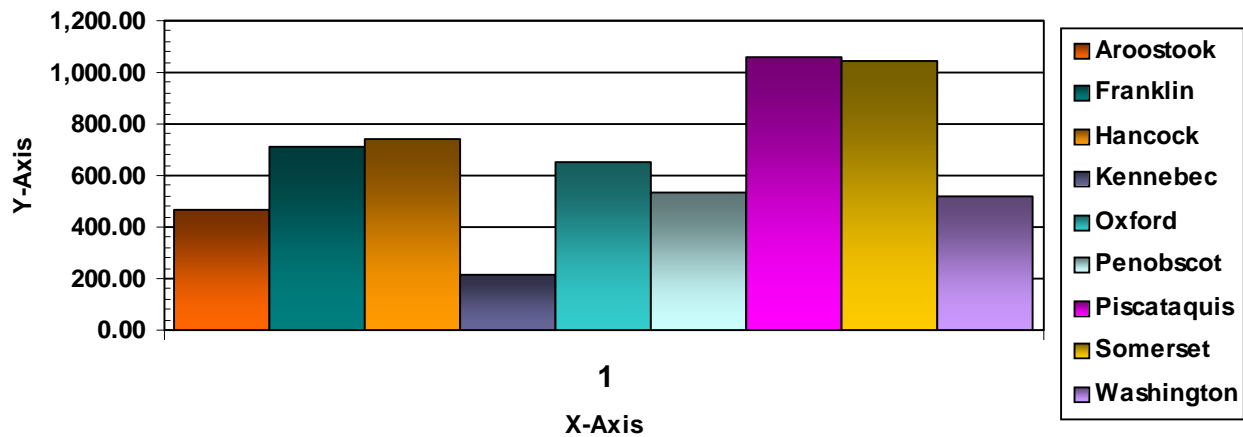
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UNORGANIZED TERRITORY INFORMATION  
FISCAL YEAR 2006-2007

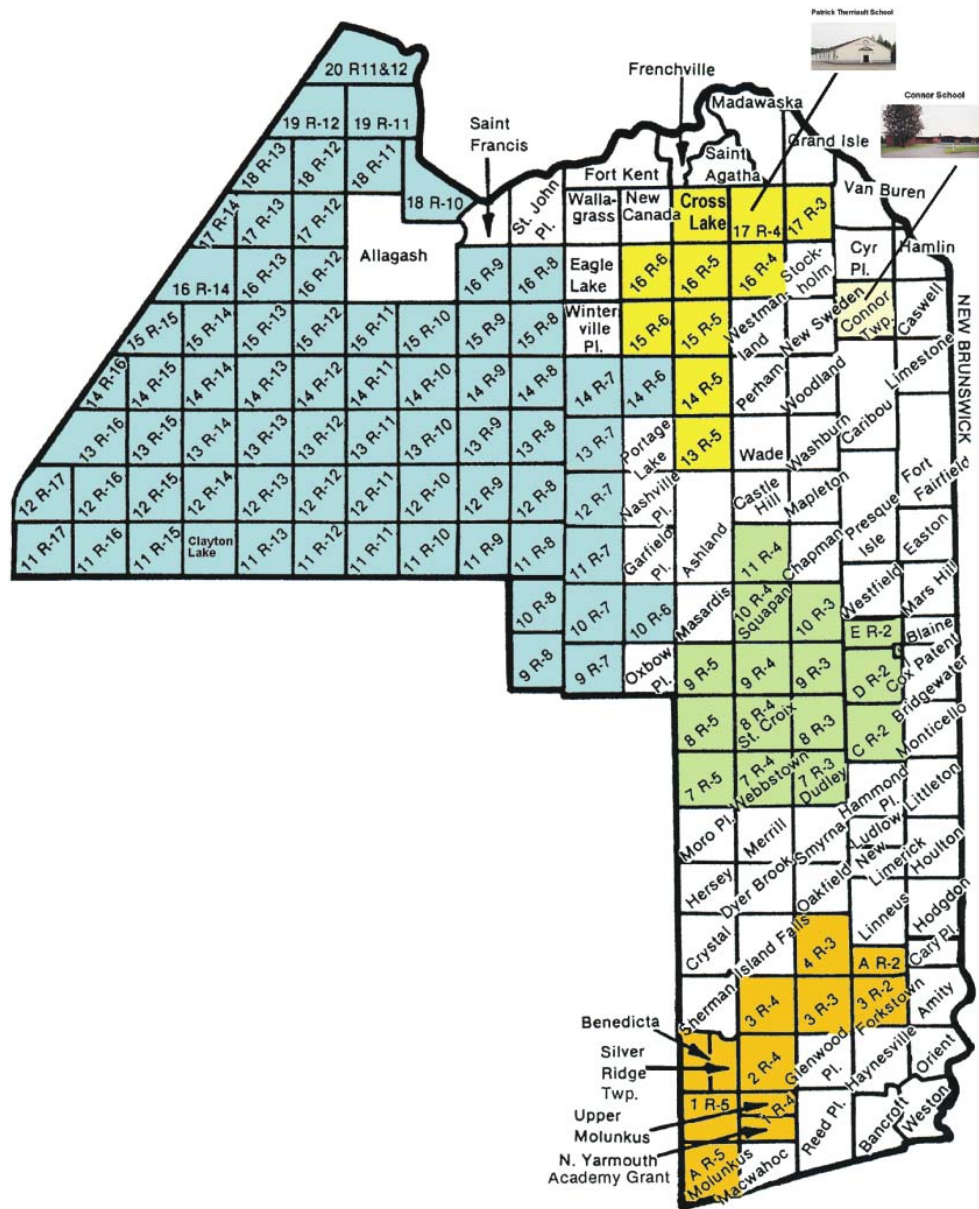
<u>Tax Code</u>	<u>County</u>	<u>2000 Resident Population</u>	<u>Number of Building Accts</u>	<u>Total Acreage</u>	<u>Miles of Road</u>		<u>Taxable Valuation</u>	<u>% of Total Valuation</u>	<u>FY2006-2007 County Services Tax Assessment</u>	<u>Cost Per Capita</u>
					<u>Summer</u>	<u>Winter</u>				
03	Aroostook	1,647	2,560	2,547,931.88	46.01	55.89	409,215,890	19.1%	772,375	468.96
07	Franklin	880	1,230	513,320.36	47.87	59.75	137,147,796	6.4%	625,146	710.39
09	Hancock	215	780	329,060.53	9.18	12.1	98,198,633	4.6%	159,917	743.80
11	Kennebec	31	14	6,131.96	1.72	1.72	2,335,822	0.1%	6,585	212.42
13	Knox	0	71	1,151.34	0	0	8,627,116	0.4%	0	0.00
15	Lincoln	1	42	1,695.13	0.85	0.85	7,084,156	0.3%	0	0.00
17	Oxford	655	871	409,324.87	56.27	45.35	136,624,810	6.4%	428,846	654.73
19	Penobscot	1,449	1,844	847,910.72	59.35	124.32	191,790,801	8.9%	773,520	533.83
21	Piscataquis	843	2,806	2,291,037.54	71.64	75.67	470,439,921	21.9%	894,323	1,060.88
25	Somerset	781	2,352	1,729,984.31	49.54	64.73	495,704,698	23.1%	815,936	1,044.73
27	Waldo	0	3	103.60	0	0	708,860	0.0%	0	0.00
29	Washington	1,341	1,779	739,081.12	72.19	100.12	186,898,688	8.7%	691,723	515.83
		<u>7,843</u>	<u>14,352</u>	<u>9,416,733.36</u>	<u>414.62</u>	<u>540.50</u>	<u>2,144,777,191</u>	<u>100.0%</u>	<u>5,168,371</u>	<u>658.98</u>

**PER CAPITA COSTS BY COUNTY**  
**Unorganized Territory**



# AROOSTOOK COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



			Children			Adult Voter Population	Homes		Estimated 2.39 Home
Population		Prior School 0 to 4 yrs.	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs.	Year Round		Seasonal	Avg. Non- Residents	
1990	2000								
Aroostook:									
Central*	117	95	4	5	3	84	50	297	710
Connor	468	424	21	74	19	312	190	3	7
Northwest	45	27	0	1	1	25	14	289	691
South**	404	486	9	76	53	363	201	270	645
Square Lake	564	615	22	60	32	508	317	789	1,886
	1,598	1,647	56	216	108	1,292	772	1,648	3,939
*E Township deorganized June, 1990 and population added to Central (2000 census)									
**Benedicta deorganized February, 1987 and population added to South									

## **AROOSTOOK COUNTY**

**County Seat: Houlton**

**Unorganized Territory Area: 2,547,931.88 Acres**

**2000 Unorganized Territory Population: 1,647**

**Number of Unorganized Territory Townships: 109**

### **County Office**

144 Sweden Street  
Suite 1  
Caribou 04736-2137  
Website: [www.aroostook.me.us](http://www.aroostook.me.us)  
Email: [doug@aroostook.me.us](mailto:doug@aroostook.me.us)

Phone: 493-3318 Fax: 493-3491

### **Commissioners**

Paul J. Adams  
(*District includes Central & Southern Aroostook*)  
Kathadin Trust  
PO Box 1017  
Houlton 04730

Phone: 532-4277 Fax: (800)660-8835

Norman L. Fournier  
(*District includes Connor & Square Lake*)  
2002 Aroostook Road  
Wallagrass 04781

Phone: 444-5116 Fax: 444-5520

(W) 444-5973 x 118

Paul J. Underwood  
(*District includes Northwest Aroostook*)  
23 Burlock Road  
Presque Isle 04769

Phone: 764-4331

**County Administrator:** Douglas F. Beaulieu

Phone: 493-3318 Fax: 493-3491

**Sheriff:** James P. Madore

532-3471 532-7319

**Treasurer:** Wilfred J. Bell

493-3318 493-3491

**Registrar of Deeds:**

Louise M. Caron (North)

834-3925 834-3138

Patricia F. Brown (South)

532-1500 532-1506

**Judge of Probate:** James P. Dunleavy

532-1502 532-7319

**Registrar of Probate:** Joanne M. Carpenter

532-1502 532-1507

**EMA Director:** Vernon Ouellette

493-4328 493-4357

**Unorganized Territory Public Works Director:**

David J. Sokolich

493-3318 493-3491

**District Attorney:** Neale T. Adams, Esq.

498-2557 493-3493



**UNORGANIZED TERRITORY  
AROOSTOOK COUNTY**

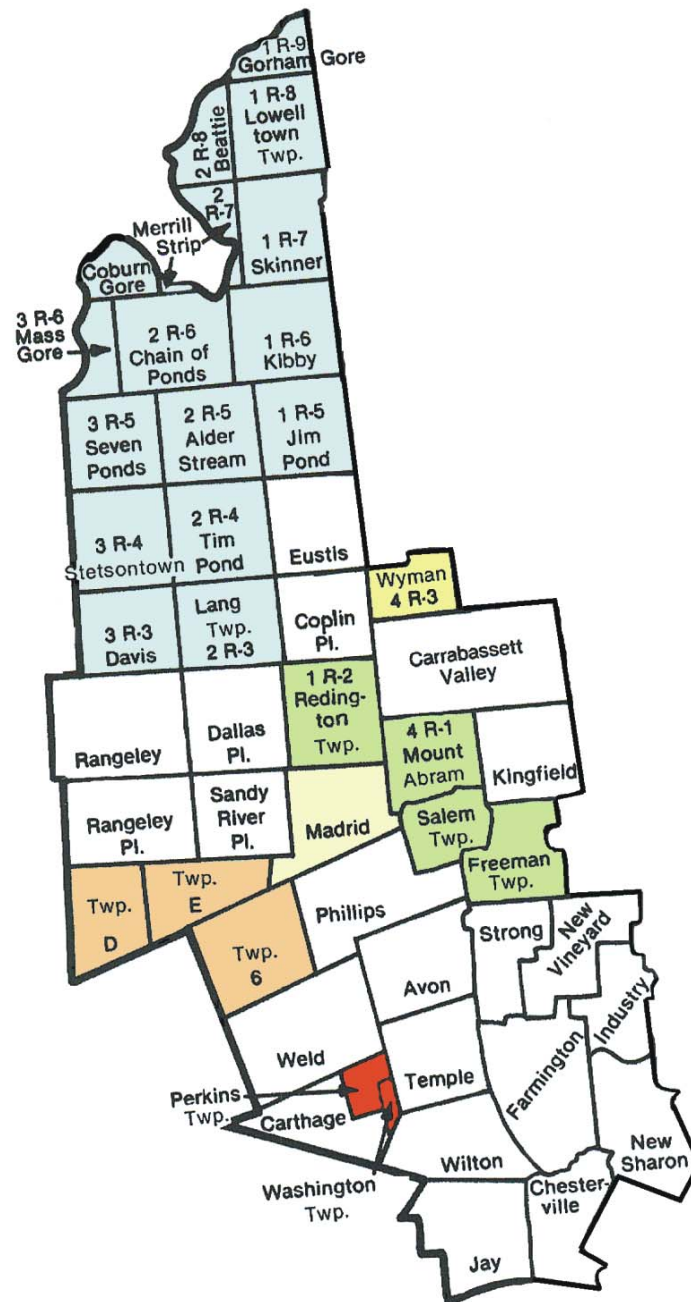
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - GENERAL FUND**

**BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2007**

	Budget			Variance
	Original	Final	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
<i><b>Property taxes</b></i>				
Local taxes	\$ 772,375	\$ 772,375	\$ 772,375	0
County of Aroostook	554,700	554,700	554,700	0
<i><b>State assistance</b></i>				
Local road assistance	59,000	59,000	64,180	5,180
Snowmobile	1,500	1,500	40,073	38,573
<i><b>Other revenues</b></i>				
Excise	185,000	185,000	231,962	46,962
Interest	5,000	5,000	7,479	2,479
Other	100	100	1,652	1,552
<b>TOTAL REVENUES</b>	<u>\$ 1,577,675</u>	<u>\$ 1,460,269</u>	<u>\$ 1,672,421</u>	<u>\$ 94,746</u>
<b>EXPENDITURES</b>				
County tax	\$ 554,700	\$ 554,700	\$ 554,700	0
Roads	105,000	105,000	105,000	0
Public works	74,300	74,300	69,933	4,367
Public safety	14,770	14,770	14,770	0
Snow removal	236,815	236,815	229,205	7,610
Solid waste disposal	98,035	98,035	106,845	(8,810)
Fire protection	91,250	91,250	86,266	4,984
Ambulance services	47,500	47,500	29,475	18,025
Administration	50,475	50,475	50,475	0
Capital outlays	251,050	251,050	225,815	25,235
Other	100,176	100,176	121,234	(21,058)
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,624,071</u>	<u>\$ 1,624,071</u>	<u>\$ 1,593,718</u>	<u>\$ 30,353</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (46,396)</u>	<u>\$ (46,936)</u>	<u>78,703</u>	<u>\$ 125,099</u>
<b>FUND BALANCE - July 1</b>			<u>\$ 180,552</u>	
<b>FUND BALANCE - June 30</b>			<u><u>\$ 259,255</u></u>	

# FRANKLIN COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



			Children			Adult Voter Population	Homes		Estimated 2.39 Home Avg. Non- Residents		
			Population		Prior School 0 to 4 yrs.		Elementary 5 to 14 yrs.	Secondary 15 to 19 yrs.		Year Round	Seasonal
			1990	2000							
Franklin:											
East Central	459	526	27	89	36	387	234	116	277		
North	21	41	0	9	2	30	19	262	626		
South	56	70	2	15	6	48	28	13	31		
West Central	0	0	0	0	0	0	0	29	69		
Wyman	65	70	1	7	2	61	48	112	268		
Madrid*	178	173	10	27	6	132	79	129	308		
	779	880	30	120	46	526	329	532	1,580		
*Madrid deorganization effective July, 2000											

## FRANKLIN COUNTY

**County Seat: Farmington**

**Unorganized Territory Area: 513,320.36 Acres**

**2000 Unorganized Territory Population: 880**

**Number of Unorganized Territory Townships: 27**

### County Office

Franklin County Courthouse  
140 Main Street, Suite 3  
Farmington 04938

Email: [jmagoon@franklincountyme.com](mailto:jmagoon@franklincountyme.com)

Phone: 778-6614 Fax: 778-5899

### Commissioners

Meldon H. Gilmore  
*(District includes all of the  
Unorganized Territories)*  
282 Ridge Road  
Kingfield 04947

Phone: 265-2242

Frederick W. Hardy  
*(District contains no  
Unorganized Territories)*  
879 Weeks Mills Road  
New Sharon 04955

Phone: 778-4320 Fax: 778-4320

Gary T. McGrane  
*(District contains no  
Unorganized Territories)*  
310 East Dixfield Road  
Jay 04239

Phone: 645-3382  
(W) 897-5423  
Cell: 491-0188 Fax: 897-2714

**County Clerk:** Julie Magoon  
**Sheriff:** Dennis C. Pike  
**Treasurer:** Karen Robinson  
**Registrar of Deeds:** Susan A. Black  
**Judge of Probate:** Richard M. Morton, Esq.  
**Registrar of Probate:** Joyce S. Morton  
**EMA Director:** Timothy A. Hardy  
**E 911 Addressing Officer:** Deb Richards  
**District Attorney:** Norman R. Croteau, Esq.

Phone: 778-6614 Fax: 778-5899  
778-2680 778-6485  
778-6614 778-5899  
778-5889 778-5899  
778-5888 778-5899  
778-5888 778-5899  
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778-6614  
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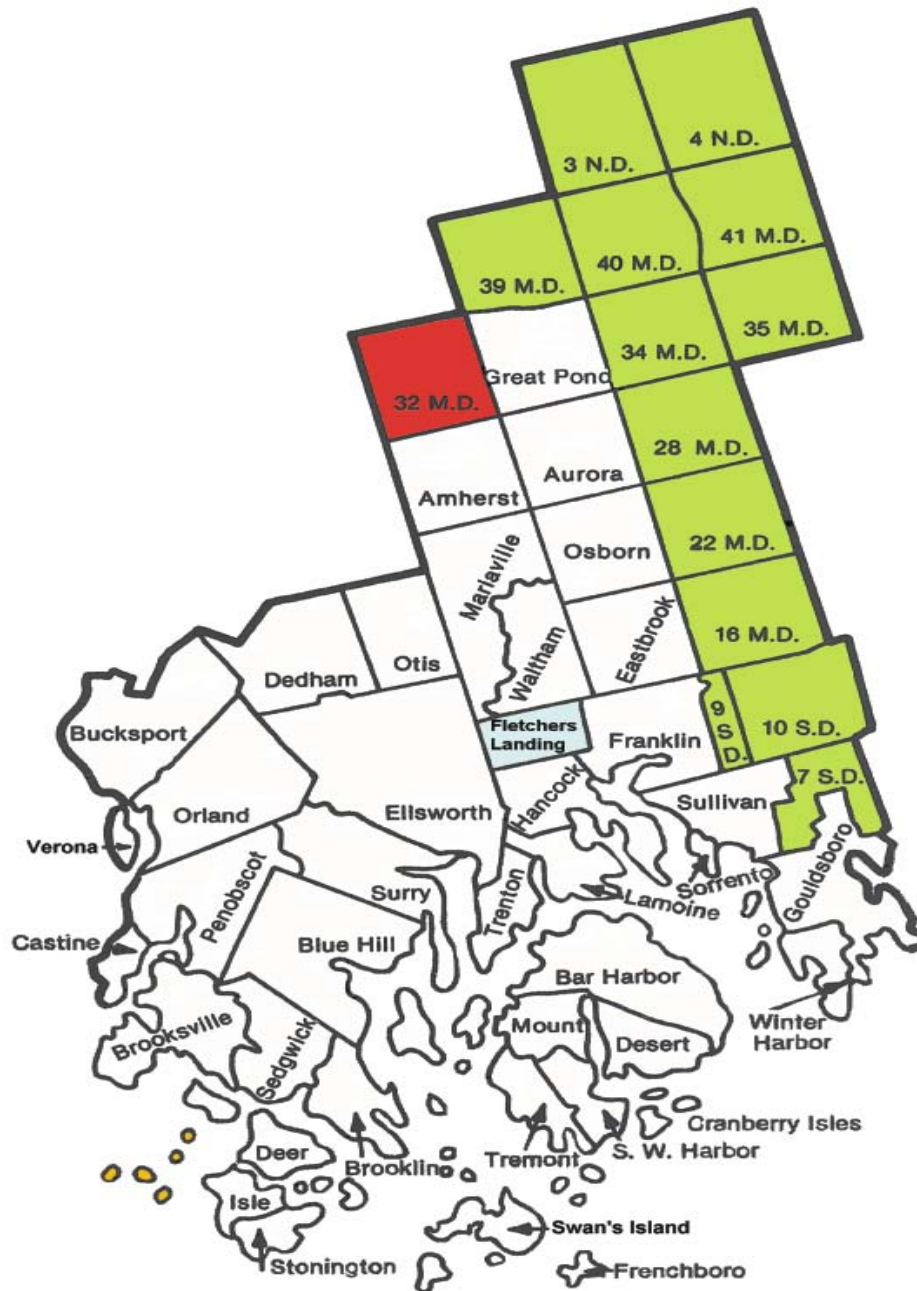
**UNORGANIZED TERRITORY  
FRANKLIN COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2007**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
<b>Taxes:</b>			
Property taxes	\$ 625,146	\$ 625,146	\$ 0
Excise taxes	85,000	121,985	36,985
<b>Intergovernmental revenues:</b>			
Local Road assistance	58,932	58,932	0
FEMA	0	15,883	15,883
Snowmobile reimbursement	400	357	(43)
Interest Revenue	5,000	35,433	30,433
Miscellaneous Revenue	0	10,082	10,082
<b>TOTAL REVENUES</b>	<u>\$ 774,478</u>	<u>\$ 867,818</u>	<u>\$ 93,340</u>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Administration	\$ 40,021	40,216	\$ (195)
Public safety	124,302	136,373	(12,071)
Public works	456,175	446,997	9,178
Solid waste	100,820	74,132	26,688
Contingency	25,000	0	25,000
Capital reserve outlay	514,106	207,341	306,765
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,260,424</u>	<u>\$ 905,059</u>	<u>\$ 355,365</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>	<u>(485,946)</u>	<u>(37,241)</u>	<u>448,705</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Utilization of designated fund balance	403,749	0	(403,749)
Utilization of undesignated fund balance	65,957	0	(65,957)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>469,706</u>	<u>0</u>	<u>(469,706)</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<u>(16,240)</u>	<u>(37,241)</u>	<u>918,411</u>
<b>FUND BALANCE - JULY 1</b>		<u>\$ 691,688</u>	
<b>FUND BALANCE - JUNE 30</b>		<u><u>\$ 654,447</u></u>	

# HANCOCK COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	1990	2000	Prior School 0 to 4 yrs.	Elementary 5 to 14 yrs.	Secondary 15 to 19 yrs.		Year Round	Seasonal	
Hancock:									
Central	138	138	5	20	12	105	71	31	74
East	40	73	1	8	6	60	35	545	1,303
Northwest	0	4	0	0	0	4	2	18	43
	178	215	6	28	18	169	108	594	1,420

## HANCOCK COUNTY

**County Seat: Ellsworth**

**Unorganized Territory Area: 329,060.53 Acres**

**2000 Unorganized Territory Population: 215**

**Number of Unorganized Territory Townships 15**

**Number of Unorganized Territory Offshore Islands: 33**

### County Office

50 State Street, Suite 7

Ellsworth 04605

Website: [www.co.hancock.me.us](http://www.co.hancock.me.us)

Email: [hancock.county@co.hancock.me.us](mailto:hancock.county@co.hancock.me.us)

Phone: 667-9542

Fax: 667-1412

### Commissioners

Percy L. Brown

*(District contains no Unorganized Territory)*

653 Sunset Road

Deer Isle 04627

Phone: 348-6019

Fax: 348-6066

(W): 348-2247

Fay A. Lawson

*(District contains no Unorganized Territory)*

PO Box 309

Bass Harbor 04653

Phone: 244-4326

Kenneth R. Shea

*(District includes Central, East,  
and Northwest Unorganized Territory )*

18 Sunset Park Road

Ellsworth 04605

Phone: 667-2904

Fax: 667-5647

(W) 667-2373

**County Administrator:** Cynthia DePrenger

**Sheriff:** William F. Clark

**Treasurer:** Sally Crowley

**Registrar of Deeds:** Julie Curtis

**Judge of Probate:** James Patterson, Esq.

**Registrar of Probate:** Bonnie Cousins

**EMA Director:** Ralph E. Pinkham

**District Attorney:** Michael E. Povich, Esq.

**RCC/911 Director:** Linda Dunno

**Unorganized Territory Supervisor:** Walter Bunker

E-mail: [walter.bunker@co.hancock.me.us](mailto:walter.bunker@co.hancock.me.us)

Phone: 667-9542

Fax: 667-1412

667-7575

667-7516

667-8272

667-1414

667-8353

667-1410

667-8434

667-8434

667-8126

667-1406

667-4621

667-0784

667-8867

667-4865

667-6885 x 247

**UNORGANIZED TERRITORY  
HANCOCK COUNTY**

**Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund  
Year ended June 30, 2007**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance positive (negative)</b>
<b>REVENUES:</b>			
Property taxes	\$ 159,917	\$ 159,917	\$ 0
Excise taxes	13,000	18,617	5,617
Road assistance	12,732	12,732	0
Miscellaneous	620	1,222	602
<b>TOTAL REVENUES</b>	<b>\$ 186,269</b>	<b>\$ 192,488</b>	<b>\$ 6,219</b>
<b>EXPENDITURES:</b>			
Current:			
Administration	\$ 9,212	\$ 9,212	\$ 0
Clerical assistance	6,240	4,166	2,074
Fire protection	18,800	17,426	1,374
Roads and bridges	20,000	20,000	0
Solid waste removal	37,500	35,295	2,205
Road commissioner	20,000	21,489	(1,489)
Snow removal	65,000	57,742	7,258
Dispatch center fee	6,000	6,000	0
Animal control	1,000	0	1,000
Washington Hancock community agency	750	750	0
Other	6,450	3,546	2,904
E-911	2,500	2,500	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 193,452</b>	<b>\$ 178,126</b>	<b>\$ 15,326</b>
Excess (deficiency) of revenues over (under) expenditures	(7,183)	14,362	21,545
Other financing sources (uses):			
Utilization of undesignated fund balance	7,183	0	(7,183)
Net change in fund balance before unbudgeted items		14,362	14,362
Reconciliation of budgetary to GAAP basis:			
Unbudgeted amounts - reserve fund activity		8,902	
Net change in fund balance		23,264	
Fund balance, beginning of year	\$	103,926	
<b>Fund balance, end of year</b>	<b>\$</b>	<b>127,190</b>	



# KENNEBEC COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



			Children						Estimated
Population			Prior	Elementary	Secondary	Adult	Homes		239 Home
			School	5 to 14 yrs	15 to 19 yrs.	Voter	Year	Seasonal	Avg. Non-
			0 to 4 yrs.			Population	Round		Residents
Kennebec	1990	2000							
Unity Township	36	31	1	2	4	25	15	5	12
	36	31	1	2	4	25	15	5	12



## KENNEBEC COUNTY

County Seat: Augusta  
Unorganized Territory Area: 6131.96 Acres  
2000 Unorganized Territory Population: 31  
Number of Unorganized Territory Townships: 1

### County Office

125 State Street  
Augusta 04330  
Website: [www.kennebeccounty.org](http://www.kennebeccounty.org)  
Email: [bgdevlin@kennebecso.com](mailto:bgdevlin@kennebecso.com)

Phone: 622-0971 Fax: 623-4083

### Commissioners

George M. Jabar II  
(District includes Unity Township)  
6 Park Place  
Waterville 04901

Phone: 873-0781 Fax: 873-7914  
873-5597

Wesley G. Kieltyka  
(District contains no Unorganized Territory)  
33 Sixth Avenue  
Augusta 04330

Phone: 623-1114 Fax: 622-9980

Nancy Rines  
(District contains no Unorganized Territory)  
PO Box 68  
South Gardiner 04359

Phone: 582-1844

**County Administrator:** Robert Devlin  
**Sheriff:** Randall H. Liberty  
**Treasurer:** Robert G. Crockett  
**Registrar of Deeds:** Beverly Bustin-Hatheway  
**Judge of Probate:** James Mitchell, Esq.  
**Registrar of Probate:** Kathleen Ayers  
**EMA Director:** Kelly Amoroso  
**District Attorney:** Evert Fowle, Esq.

Phone: 622-0971 Fax: 623-4083  
623-3614 622-0990  
622-1362 623-4083  
622-0431 622-1598  
622-7558 621-1639  
622-7558 621-1639  
623-8407 622-4128  
623-1156 622-5839

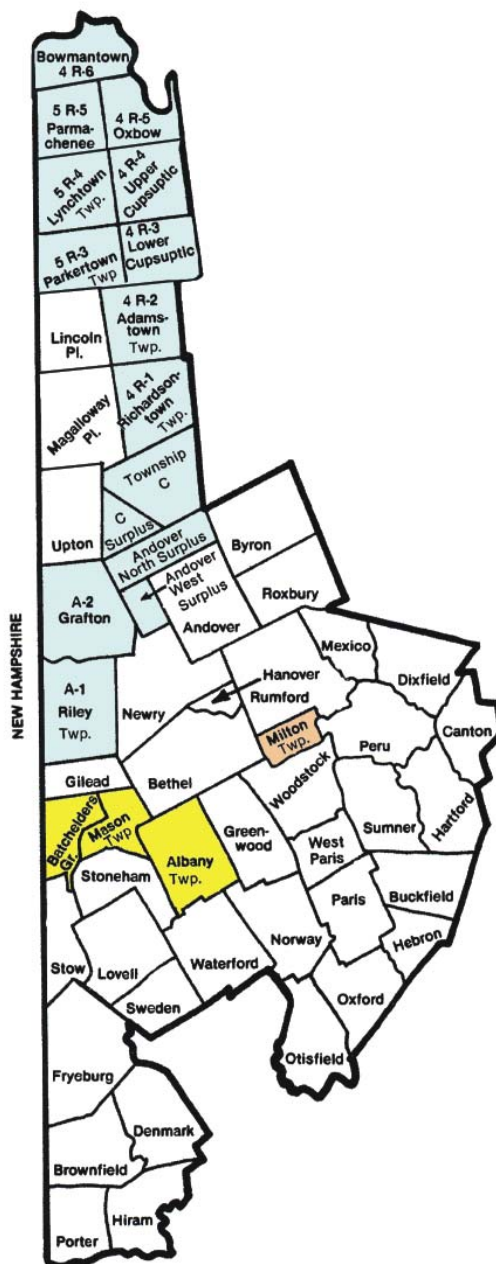
**UNORGANIZED TERRITORY  
KENNEBEC COUNTY  
(Unity Township)**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2007**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Property Taxes	\$ 6,585 3	6,454	\$ (131)
Excise Taxes	6,553	16,698	\$ 10,145
Intergovernmental revenue:			
Department of Transportation	2,228	2,152	(76)
<b>TOTAL REVENUES</b>	<u>\$ 15,366</u>	<u>\$ 25,304</u>	<u>\$ 9,938</u>
<b>EXPENDITURES:</b>			
Current:			
Fire department	\$ 1,500	\$ 1,206	\$ 294
Snow removal	4,600	4,600	0
Capital reserve	6,000	0	6,000
Town of Unity - tipping fees	1,625	1,042	583
Waste disposal	4,500	7,500	(3,000)
Administration	1,011	1,011	0
Audit	1,000	1,075	(75)
Miscellaneous/contingency	1,000	0	1,000
<b>TOTAL EXPENDITURES</b>	<u>21,236</u>	<u>16,434</u>	<u>4,802</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>	<u>\$ (5,870)</u>	<u>\$ 8,870</u>	<u>\$ 14,740</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Interest income	0	742	0
Utilization of undesignated fund balance	5,870	0	(5,870)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ 5,870</u>	<u>742</u>	<u>6,612</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<u>\$ 0</u>	<u>9,612</u>	<u>8,128</u>
<b>FUND BALANCE - JULY 1</b>		<u>\$ 40,687</u>	
<b>FUND BALANCE - JUNE 30</b>		<u>\$ 50,299</u>	

# OXFORD COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



			Children							Estimated
	Population		Prior School	Elementary	Secondary	Adult Voter	Homes		2.39 Home	
	1990	2000	0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Population	Year Round	Seasonal	Avg. Non-Residents	
Oxford:										
Milton	128	123	9	19	8	89	49	12	29	
North	11	17	0	1	0	16	12	242	578	
South	455	515	26	75	38	386	234	229	547	
	594	655	35	95	46	491	295	483	1,154	

## **OXFORD COUNTY**

**County Seat: Paris**

**Unorganized Territory Area: 409,324.87 Acres**

**2000 Unorganized Territory Population: 655**

**Number of Unorganized Territory Townships: 19**

### **County Office**

26 Western Avenue, PO Box 179  
South Paris 04281

Website: [www.oxfordcounty.org](http://www.oxfordcounty.org)

Email: [cmoxford@megalink.net](mailto:cmoxford@megalink.net)

Phone: 743-6359

Fax: 743-1545

### **Commissioners**

David Dugay  
(*District includes Milton and North Oxford*)  
125 Swift River Road  
Byron 04275

Phone: 369-0354

Caldwell Jackson  
(*District includes Albany and South Oxford*)  
266 Hebron Road  
Oxford 04270

Phone: 539-2325

Fax: 539-2325

Steven Merrill  
(*District includes Batchelders Grant  
and Mason*)  
42 Thurston Road  
Norway 04268

Phone: 743-7695  
(W) 539-4112

Fax: 539-4179

**County Administrator:** Carole G. Fulton

Phone: 743-6359x 1

Fax: 743-1545

**Sheriff:** Wayne J. Gallant

743-9554x 3

743-1510

**Treasurer:** Mary Ann Prue

743-6350

743-1545

**Registrar of Deeds:**

Jane C. Rich (East)

743-6211

743-2656

Jean J. Watson (West)

935-2565

935-4183

**Judge of Probate:** Dana C. Hanley, Esq.

743-4297

743-4255

**Registrar of Probate:** Tom Winsor

743-6671

743-4255

**EMA Director:** Scott Parker

743-6336

743-7346

**District Attorney:** Norman Croteau, Esq.

743-8282

743-1511

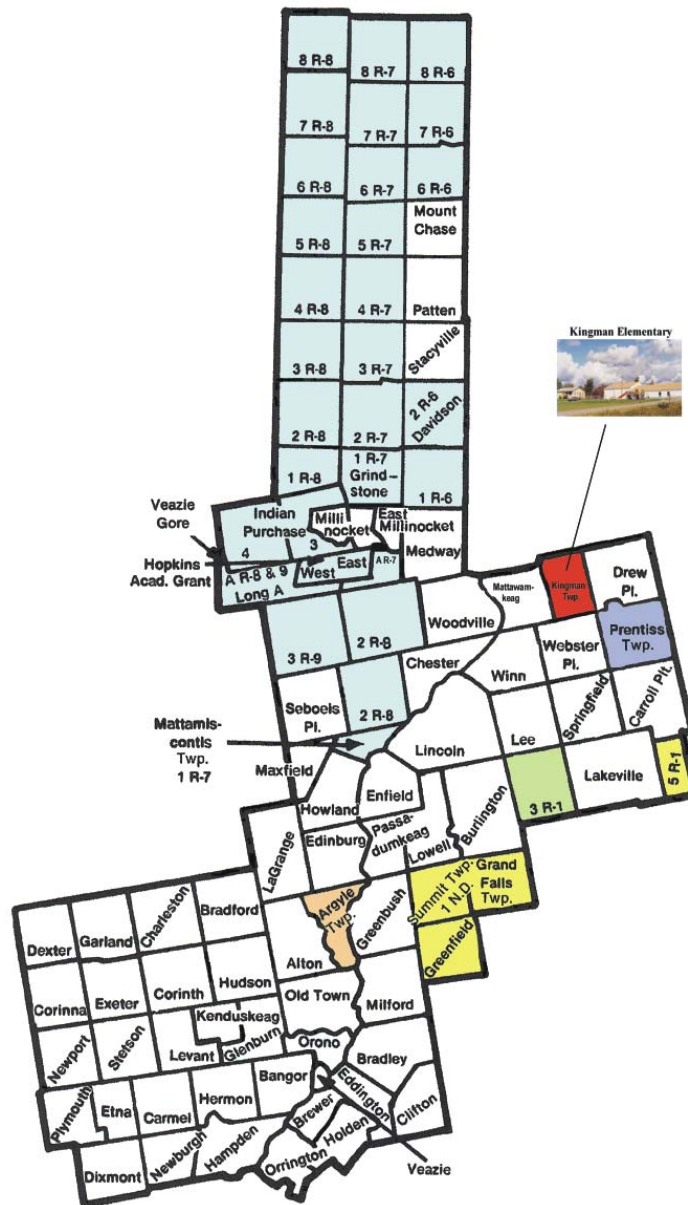
**UNORGANIZED TERRITORY  
OXFORD COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2007**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>				
Taxes:				
General property	\$ 428,846	\$ 428,846	\$ 428,846	\$ 0
Excise taxes	74,000	74,000	92,360	18,360
Intergovernmental revenues:				
State of Maine: Urban-Rural Initiative Program	60,988	60,988	63,752	2,764
Snowmobile	500	500	245	(255)
Federal: Forest			15,596	15,596
FEMA		157,689	157,689	0
Other revenues: Interest income	5,000	5,000	13,470	8,470
Miscellaneous			10,504	10,504
<b>TOTAL REVENUES</b>	<u>\$ 569,334</u>	<u>727,023</u>	<u>\$ 782,462</u>	<u>\$ 55,439</u>
<b>EXPENDITURES:</b>				
Roads and bridges	\$ 205,000	205,000	\$ 168,931	\$ 36,069
Snow removal	140,000	140,000	135,769	4,231
Landfills	80,000	80,000	66,366	13,634
Fire protection	31,000	37,740	37,740	0
Ambulance services	27,000	27,000	19,984	7,016
Street lights	675	702	702	0
Polling places	1,500	1,759	1,759	0
Audit	3,000	3,000	2,500	500
Cemeteries	500	500	150	350
Animal control	3,100	3,256	3,256	0
Rent of land	3,500	3,500	3,350	150
Administration	31,014	32,072	32,072	0
Contingent	25,000	16,760	0	16,760
FEMA project		211,055	211,055	0
Capital outlay-roads and bridges	100,000	100,000	0	100,000
<b>TOTAL EXPENDITURES</b>	<u>\$ 651,289</u>	<u>862,344</u>	<u>\$ 683,634</u>	<u>\$ 178,710</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>(81,955)</b>	<b>(135,321)</b>	98,828	234,149
<b>Other Financing Sources:</b>				
Budgeted Utilization of Undesignated Fund Balance	81,955	81,955	0	(81,955)
<b>Excess of Revenues and Other Financing Sources over (under) Expenditures</b>	<u>\$ 0</u>	<u>(53,366)</u>	\$ 98,828	<u>\$ 152,194</u>
<b>FUND BALANCE - JULY 1</b>			<b>\$ 426,745</b>	
<b>FUND BALANCE - JUNE 30</b>			<b>\$ 525,573</b>	

# PENOBSCOT COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	1990	2000	Prior School 0 to 4 yrs.	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs.		Year Round	Seasonal	
Penobscot:									
Argyle	202	253	13	43	19	187	110	14	33
East Central**	279	324	18	53	25	232	142	149	356
Kingman	246	213	7	17	15	177	99	15	36
North	403	443	11	43	22	375	219	818	1,955
Prentiss*	245	214	16	28	15	159	91	22	53
Twombly	N/A	2	0	0	0	2	2	9	22
	1,375	1,449	65	184	96	1,130	661	1,018	2,455
*Prentiss deorganized June, 1990									
**Greenfield deorganized July, 1993 and population added to East Central (2000 census)									

## **PENOBSCOT COUNTY**

**County Seat: Bangor**  
**Unorganized Territory Area; 847,910.72 Acres**  
**2000 Unorganized Territory Population: 1,449**  
**Number of Unorganized Territory Townships: 39**

### **County Office**

97 Hammond Street  
Bangor 04401-4998  
Email: [bcollins@penobscot-county.net](mailto:bcollins@penobscot-county.net)

Phone: 942-8535 Fax: 945-6027

### **Commissioners-**

Peter K. Baldacci  
*(District contains no Unorganized Territory)*  
23 Hempstead Avenue  
Bangor 04401

Phone: 942-0076 Fax: 945-6027

Thomas J. Davis, Jr.  
*(District contains no Unorganized Territory)*  
PO Box 112  
Kenduskeag 04450

Phone: 884-8383 Fax: 884-7086

Stephen S. Stanley  
*(District includes all of the Unorganized Territory)*  
614 Pattagumpus  
Medway 04460

Phone: 746-5371 Fax: 945-6027

**County Administrator:** Bill Collins  
**Sheriff:** Glenn C. Ross  
**Treasurer:** Daniel J. Tremble  
**Registrar of Deeds:** Susan F. Bulay  
**Judge of Probate:** Allan Woodcock, Jr., Esq.  
**Registrar of Probate:** Susan M. Almy  
**EMA Director:** Calvin (Tom) Robertson  
**Road Agent:** Don Madden  
**District Attorney:** R. Christopher Almy, Esq.

Phone:	942-8535	Fax:	945-6027
	947-4585		945-4761
	942-8535		945-6027
	942-8797		945-4920
	942-8769		941-8499
	942-8769		941-8499
	945-4750		942-8941
	942-8566		945-8941
	942-8552		945-4748

**UNORGANIZED TERRITORY  
PENOBSCOT COUNTY**

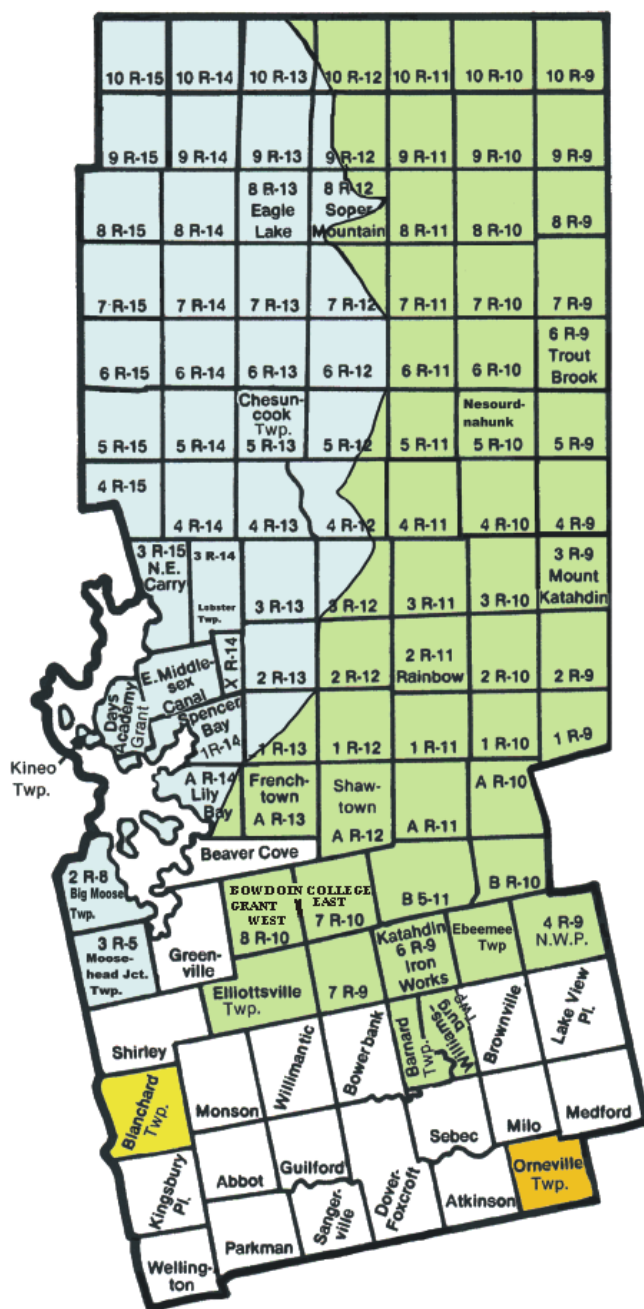
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2007**

	Budget	Balances forward and Reserves	Adjusted Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>					
Property taxes	\$ 773,520	\$	773,520	\$ 773,540	\$ 20
Excise taxes	130,000		130,000	217,964	87,964
Intergovernmental revenue:					
Local road assistance	115,000		115,000	127,164	12,164
Municipal revenue committee	14,000		14,000	18,506	4,506
Solid waste/snowplowing	16,200		16,200	26,583	10,383
Fire/rescue reimbursements	5,000		5,000	1,092	(3,908)
Snowmobiles-townships	750		750	483	(267)
Road salt/sand reimbursement	4,350		4,350	124,350	120,000
Investment income	6,000		6,000	21,092	15,092
Reserve revenue				9,991	9,991
Other revenue				5,326	5,326
<b>TOTAL REVENUE</b>	<u>\$ 1,064,820</u>	<u>0</u>	<u>\$ 1,064,820</u>	<u>\$ 1,326,091</u>	<u>\$ 261,271</u>
<b>EXPENDITURES</b>					
<b>Current</b>					
Administration	\$ 55,979	\$	55,979	\$ 56,323	\$
Audit/bank charges/fees	5,000		5,000	1,150	3,850
Polling places	2,000		2,000	2,703	(703)
Ambulance services	21,000	3,000	24,000	18,240	5,760
Animal control	3,900		3,900	3,571	329
E-911 addressing		64,963	64,963	293	64,670
Fire protection	61,115	44,000	105,115	75,399	29,716
Dumps	204,076	15,829	219,905	205,154	14,751
Snow removal	508,281	21,709	529,990	508,178	21,812
Roads and bridges	216,800	39,003	255,803	93,500	162,303
Snowmobile trails	2,300		2,300	1,983	317
Cemeteries	20,100		20,100	19,952	148
Contingency					0
Capital outlay					
Sand/salt buildings				3,120	(3,120)
Mattamiscontis project					
Road projects	75,000		75,000		75,000
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,175,551</u>	<u>\$ 188,504</u>	<u>\$ 1,364,055</u>	<u>\$ 989,566</u>	<u>\$ 374,489</u>
Excess of revenues over (under) expenditures	<u>(110,731)</u>	<u>(188,504)</u>	<u>(299,235)</u>	<u>336,525</u>	<u>635,760</u>
<b>FUND BALANCE - BEGINNING</b>				<u>\$ 1,066,064</u>	
<b>FUND BALANCE - ENDING</b>				<u>\$ 1,402,589</u>	



# PISCATAQUIS COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



			Children				Homes		Estimated
Population			Prior			Adult			2.39 Home
			School	Elementary	Secondary	Voter	Year	Seasonal	Avg. Non-
19902000			0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Population	Round		Residents
Piscataquis:									
Blanchard*	78	83	2	7	9	66	53	95	227
Northeast	218	347	16	37	23	276	177	1,037	2,478
Northwest	141	159	6	19	6	131	62	895	2,139
Southeast	247	254	6	39	16	196	118	199	476
	684	843	30	102	54	669	410	2,226	5,320
*Blanchard deorganized in 1985									

## **PISCATAQUIS COUNTY**

**County Seat: Dover-Foxcroft**  
**Unorganized Territory Area: 2,291,037.34 Acres**  
**Unorganized Territory Population: 843**  
**Number of Unorganized Territory Townships: 92**  
**Inland islands: 68**

### **County Office**

159 East Main Street  
Dover-Foxcroft 04426  
Email: [mjhenderson@piscataquis.us](mailto:mjhenderson@piscataquis.us)

Phone: 564-2161      Fax: 564-3022

### **Commissioners**

Thomas Lizotte  
(*District contains no unorganized territory*)  
1062 South Street  
Dover-Foxcroft 04426

Phone: 564-3186  
(W) 564-4342

Frederick Y. Trask  
(*District includes Barnard, Northeast  
Piscataquis excluding Elliottsville,  
Southeast Piscataquis, and Orneville*)  
PO Box 37  
Milo 04463

Cell: 631-8190      Fax: 943-5626  
(W): 943-7746

Eric P. Ward  
(*District includes Blanchard, Elliottsville and  
NW Piscataquis*)  
PO Box 194  
Greenville Junction 04442

Cell: 280-0291      Fax: 564-3022

**County Manager:** Michael J. Henderson  
**Sheriff:** John J. Goggin  
**Treasurer:** J. Paul Raymond  
**Registrar of Deeds:** Linda M. Smith  
**Judge of Probate:** James R. Austin, Esq.  
**Registrar of Probate:** Judith A. Raymond  
**EMA Director:** Thomas F. Iverson, Jr.  
**District Attorney:** R. Christopher Almy, Esq.

Phone: 564-2161	Fax: 564-3022
564-3304	564-2315
564-2161	564-3022
564-2411	564-7708
564-2431	564-2431
564-2431	564-2431
564-8660	564-3022
564-2181	564-6503

**UNORGANIZED TERRITORY  
PISCATAQUIS COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
YEAR ENDED JUNE 30, 2007**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Taxes assessed	\$ 894,323	\$ 894,323	\$ 0
Excise taxes	134,000	142,657	8,657
Intergovernmental revenues:			
Local road assistance	84,000	81,792	(2,208)
U.S. Treasury	18,000	18,200	200
Interest income	3,000	7,459	4,459
Dump recycling	6,900	9,015	2,115
Miscellaneous revenues	2,130	9,770	7,640
<b>TOTAL REVENUES</b>	<u>\$ 1,142,353</u>	<u>\$ 1,163,216</u>	<u>\$ 20,863</u>
<b>EXPENDITURES:</b>			
Current:			
Administration	\$ 54,398	\$ 54,398	\$ 0
Advertising	1,000	811	189
Ambulance	8,000	7,000	1,000
Animal control	2,500	2,655	(155)
Appalachian trail	995	0	995
Attorney fees	5,000	2,900	2,100
Auditing	3,000	3,850	(850)
Cemeteries	7,500	8,659	(1,159)
Dumps	294,000	260,169	33,831
Elections	1,000	1,334	(334)
Fire protection	88,150	76,637	11,513
Snowmobile trails	3,000	0	3,000
Summer maintenance	256,600	249,489	7,111
Winter maintenance	355,210	353,391	1,819
Capital outlay	62,000	62,000	0
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,142,353</u>	<u>\$ 1,083,293</u>	<u>\$ 59,060</u>
Net change in fund balance before unbudgeted items	<u>\$ 0</u>	<u>\$ 79,923</u>	<u>\$ 79,923</u>
Reconciliation of budgetary to GAAP basis:			
Reserve fund activity		<u>\$ (34,435)</u>	
Net change in fund balance		\$ 45,488	
<b>FUND BALANCE - BEGINNING</b>		\$ 398,425	
Restate cemetery fund balances		<u>14,254</u>	
<b>FUND BALANCE, BEGINNING, RESTATED</b>		<u>412,679</u>	
<b>FUND BALANCE - ENDING</b>		<u><u>\$ 458,167</u></u>	

# SOMERSET COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



	Children						Homes		Estimated 2.39 Home Avg. Non- Residents
	Population		Prior School	Elementary	Secondary	Adult Voter	Year Round	Seasonal	
	1990	2000	0 to 4 yrs.	5 to 14 yrs.	15 to 19 yrs.	Population			
Somerset:									
Central	289	336	15	32	23	271	177	166	397
Northeast	377	354	11	43	25	278	181	881	2,106
Northwest	8	46	3	6	5	35	29	423	1,011
Seboomook	19	45	0	6	1	38	53	315	753
	693	781	29	87	54	622	440	1,785	4,266

## **SOMERSET COUNTY**

**County Seat: Skowhegan**

**Unorganized Territory Area: 1,729,984.31 Acres**

**2000 Unorganized Territory Population: 781**

**Number of Unorganized Territory Townships: 82**

### **County Office**

41 Court Street  
Skowhegan 04976

Phone: 474-9861

Fax: 474-7405

Website: [www.somersetcountycommissioners.com](http://www.somersetcountycommissioners.com)

Email: [somerset@somersetcounty.me.org](mailto:somerset@somersetcounty.me.org)

### **Commissioners**

Robert Dunphy  
(District includes all of the  
Unorganized Territory)  
PO Box 70  
North Anson 04958

Phone: 635-2593

Fax: 474-7405

Lynda N. Quinn  
(District contains no Unorganized Territory)  
PO Box 36  
Skowhegan 04976

Phone: 474-3039

Fax: 474-7405

Phillip N. Roy  
(District contains no Unorganized Territory)  
4 Valley Farms Road  
Fairfield 04937

Phone: 453-9664

Fax: 474-7405

**County Administrator:** Robin Weeks

Phone: 474-9861

Fax: 474-7405

**Sheriff:** Barry A. DeLong

474-9591

858-4705

**Treasurer:** Tracey H. Rotondi

474-5776

858-4707

**Registrar of Deeds:** Diane M. Godin

474-3421

474-2793

**Judge of Probate:** John Alsop, Esq.

474-3322

**Registrar of Probate:** Victoria Hatch

474-3322

**EMA Director:** Robert Higgins, Sr.

474-6788

474-0879

**District Attorney:** Evert Fowle, Esq.

474-2423

474-7407

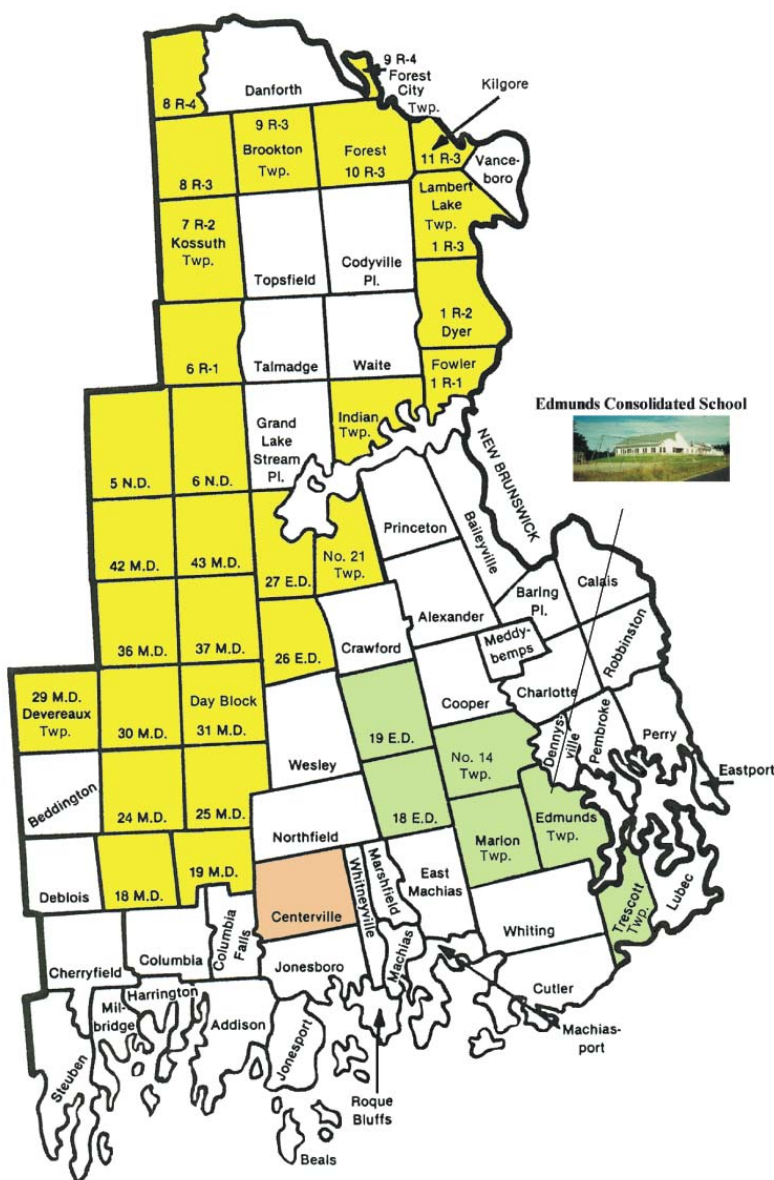
**UNORGANIZED TERRITORY  
SOMERSET COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2007**

	<b>Budget</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>				
Property Taxes	\$ 815,936	\$ 815,936	\$ 815,936	\$ 0
Excise Taxes	117,955	117,955	153,366	35,411
Intergovernmental revenue:				
Roads	71,376	71,376	86,060	14,684
Carrabassett Valley	6,055	6,055	458	(5,597)
Snowmobiles - townships	1,200	1,200	1,437	237
Charges for services	600	600	2,712	2,112
Investment income	7,423	7,423	13,834	6,411
Other revenue	15,829	15,829	11,110	(4,719)
<b>TOTAL REVENUES</b>	<u>1,036,374</u>	<u>1,036,374</u>	<u>1,084,913</u>	<u>48,539</u>
<b>EXPENDITURES</b>				
Current				
Roads and bridges	164,263	164,263	118,082	46,181
Snow removal	208,660	208,660	208,845	(185)
Dumps	199,216	199,216	199,841	(625)
Fire protection	99,967	99,967	97,188	2,779
Cemeteries	6,600	6,600	6,600	0
Ambulance services	20,729	20,729	20,729	0
Street lights	4,000	4,000	3,247	753
Snowmobile trails	15,848	15,848	15,848	0
Polling places	2,350	2,350	1,798	552
Community building - Rockwood	5,874	5,874	5,698	176
Program services/donations	10,000	10,000	10,000	0
E911	34,000	34,000	30,376	3,624
Contingency	0	25,000	21,758	3,242
Administration	48,650	48,650	47,448	1,202
Capital reserves				
Roads	275,300	275,300	275,300	0
Fire stations	8,500	8,500	8,500	0
Total expenditures	<u>1,103,957</u>	<u>1,128,957</u>	<u>1,071,258</u>	<u>57,699</u>
Excess of Revenues Over (Under) Expenditures	\$ <u>(67,583)</u>	\$ <u>(92,583)</u>	13,655	\$ <u>106,238</u>
<b>FUND BALANCE-BEGINNING</b>			<u>308,173</u>	
<b>FUND BALANCE-ENDING</b>			<u>\$ 321,828</u>	



**WASHINGTON COUNTY UNORGANIZED TERRITORY**  
**2000 RESIDENT POPULATION CENSUS**



				Children			Adult	Homes		Estimated
		Population		Prior School	Elementary	Secondary	Voter	Year		2.39 Home
		1990	2000	0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Population	Round	Seasonal	Avg. Non-Residents
Washington:										
East Central*		661	768	41	113	49	578	367	242	578
North**		496	547	27	70	39	425	268	776	1,855
Centerville***			26	3	3	0	20	19	5	12
		1,157	1,341	71	186	88	1,023	654	1,023	2,445
*Township 14 deorganized in April, 1986 and population added to East Central										
**Township 21 deorganized in April, 1983 and population added to North										
***Centerville deorganized July 1, 2004										

## WASHINGTON COUNTY

**County Seat: Machias**

**Unorganized Territory Area: 739,081.12 Acres**

**2000 Unorganized Territory Population: 1,315**

**Number of Unorganized Territory Townships: 35**

### County Office

47 Court Street, PO Box 297  
Machias 04654

Website: [www.washingtoncountymaine.com](http://www.washingtoncountymaine.com)

Email: [wcco@midmaine.com](mailto:wcco@midmaine.com)

Phone: 255-3127

Fax: 255-3313

### Commissioners

John B. Crowley, Sr.  
(*District includes Centerville Township*)  
491 Basin Road  
Addison 04606

Phone: 497-2178

Fax: 255-3313

Christopher M. Gardner  
(*District includes East Central  
Washington County*)  
220 King Street  
Edmunds Township 04628

Phone: 726-4784

Fax: 255-3313

Kevin L. Shorey  
(*District includes North  
Washington County*)  
1384 River Road  
Calais 04619

Phone: 454-0523

Fax: 255-3313

**County Manager:** Linda Pagels-Wentworth

Phone: 255-3127

Fax: 255-3313

**Sheriff:** Donald G. Smith

255-4422

255-8636

**Treasurer:** Jill C. Holmes

255-8354

255-6427

**Registrar of Deeds:** Sharon D. Strout

255-6512

255-3838

**Judge of Probate:** Lyman L. Holmes, Esq.

255-6591

255-8636

**Registrar of Probate:** Carlene M. Holmes

255-6591

255-8636

**EMA Director:** Michael Hinerman

255-3931

255-8636

**District Attorney:** Michael E. Povich, Esq.

255-4425

255-6423

**Unorganized Territory Supervisor:** Dean Preston

255-8919

255-8636

Email: [wc\\_territory@msn.com](mailto:wc_territory@msn.com)



**UNORGANIZED TERRITORY  
WASHINGTON COUNTY**

**GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2007**

	<u>Budgeted Amounts</u>			Variance with Final Budget- Positive (negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Property taxes	\$ 691,724.00	\$ 691,724.00	\$ 685,777.57	\$ (5,946.43)
Excise taxes	133,000.00	133,000.00	197,395.41	64,395.41
Intergovernmental revenue	121,300.00	121,300.00	311.14	(120,988.86)
Investment income	0.00	0.00	25,518.76	25,518.76
Other revenues	10,200.00	10,200.00	6,385.62	(3,814.38)
Total Revenues	\$ 956,224.00	\$ 956,224.00	\$ 915,388.50	\$ (40,835.50)
<b>EXPENDITURES</b>				
Roads and bridges	\$ 268,223.00	\$ 268,223.00	\$ 300,232.83	\$ (32,009.83)
Snow removal	350,433.00	350,433.00	334,137.23	16,295.77
Rubbish removal	131,394.00	131,394.00	128,212.60	3,181.40
Fire and ambulance	57,544.00	57,544.00	55,772.84	1,771.16
Animal control officer	19,327.00	19,327.00	16,102.62	3,224.38
Cemeteries	6,000.00	6,000.00	3,933.25	2,066.75
Street lights	4,700.00	4,700.00	3,420.08	1,279.92
Polling places	6,700.00	6,700.00	4,171.48	2,528.52
Community projects	17,850.00	17,850.00	9,350.00	8,500.00
Shellfish conservation	29,841.00	29,841.00	25,987.98	3,853.02
Administration	27,472.00	27,472.00	31,109.86	(3,637.86)
Equipment operation	7,500.00	7,500.00	13,885.84	(6,385.84)
E-911	5,000.00	5,000.00	3,527.11	1,472.89
Storage	0.00	0.00	502.66	(502.66)
Total Expenditures	\$ 931,984.00	\$ 931,984.00	\$ 930,346.38	\$ 1,637.62
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	24,240.00	24,240.00	(14,957.88)	(39,179.88)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	2,760.00	2,760.00	13,000.00	10,240.00
Operating transfers out	(112,000.00)	(112,000.00)	(20,620.34)	91,379.66
Total other financing sources	(109,240.00)	(109,240.00)	(7,620.34)	(101,619.66)
NET CHANGES IN FUND BALANCES	\$ (85,000.00)	\$ (85,000.00)	\$ (22,578.22)	\$ 62,421.78
Fund balances - beginning			\$ 166,194.10	
Fund balances - ending			\$ 143,615.88	

# AUDIT REPORT



**STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND  
ANNUAL FINANCIAL REPORT  
JUNE 30, 2007**





Certified Public Accountants and Business Consultants

## Independent Auditor's Report

State of Maine Department of Audit  
Serving as Audit Committee  
Unorganized Territory Education and Services Fund:

We have audited the accompanying financial statements of the general and fiduciary funds of the State of Maine Unorganized Territory Education and Services Fund (UT), a fund of the State of Maine, as of and for the year ended June 30, 2007, as listed in the table of contents. These financial statements are the responsibility of the State of Maine Unorganized Territory Education and Services Fund's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in the notes to financial statements, the financial statements present only the accounts of the State of Maine Unorganized Territory Education and Services Fund, a fund of the State of Maine, and do not purport to, and do not, present fairly the financial position of the State of Maine, and the changes in financial position in conformity with accounting principles generally accepted in the United States of America. The State of Maine Unorganized Territory Education and Services Fund is a fund of the State of Maine. These fund financial statements do not include the entity-wide Statement of Net Assets, Statement of Activities, or Management Discussion and Analysis as required by accounting principles generally accepted in the United States of America. Certain disclosures relevant to both the State of Maine and the State of Maine Unorganized Territory Education and Services Fund are omitted herein and have been disclosed in the State's basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the general and fiduciary funds of the State of Maine Unorganized Territory Education and Services Fund as of June 30, 2007 and the changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2008 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

State of Maine Department of Audit  
Serving as Audit Committee

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Maine Unorganized Territory Education and Services Fund's fund financial statements. The additional information included in Exhibits A-1 through A-2 is presented for purposes of additional analysis and are not a required part of the fund financial statements. Such information has been subjected to the auditing procedures applied in the audit of the fund financial statements and, in our opinion, is fairly presented in all material respects in relation to the fund financial statements taken as a whole.

A handwritten signature in black ink, reading "Raymond Kuster Ouellette". The signature is written in a cursive style with a large initial 'R' and 'O'.

January 28, 2008  
South Portland, Maine

**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**Balance Sheet**  
**Governmental Funds - General Fund**  
**June 30, 2007**

	<b>General Fund</b>
<b>ASSETS</b>	
Receivables:	
Taxes receivable - current year	\$ 328,798
Taxes receivable - prior years	84,620
Tax liens - prior years	31,241
Due from State of Maine Treasury	5,564,280
<b>Total assets</b>	<b>\$ 6,008,939</b>
<b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts payable and payroll withholdings	694,917
Accrued wages	149,430
Taxes paid in advance/overpaid taxes	51,026
Deferred tax revenue	380,000
Due to Education	76,898
Due to General Assistance	4,849
<b>Total liabilities</b>	<b>1,357,120</b>
Fund balance:	
Reserved:	
Encumbrances	13,392
Unreserved:	
Designated - Administrator	38,981
Undesignated	4,599,446
<b>Total fund balance</b>	<b>4,651,819</b>
<b>Total liabilities and fund balance</b>	<b>\$ 6,008,939</b>

*See accompanying notes to financial statements.*



## Statement 2

**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Governmental Funds - General Fund**  
**For the year ended June 30, 2007**

	<b>General Fund</b>
Revenues:	
Taxes	\$ 19,818,181
Intergovernmental	641,666
Charges for services	184,985
Other	252,824
Total revenues	<u>20,897,656</u>
Expenditures:	
Current:	
Education	10,783,416
County reimbursements for services	5,168,371
Departmental	1,345,366
County tax	3,399,683
Total expenditures	<u>20,696,836</u>
Net change in fund balance	200,820
Fund balance, beginning of year	<u>4,450,999</u>
<b>Fund balance, end of year</b>	<b>\$ <u>4,651,819</u></b>

*See accompanying notes to financial statements.*

## STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

## Statement of Revenues, Expenditures and Changes in Fund Balance

## Budget and Actual

## General Fund

For the year ended June 30, 2007

	Budget		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 19,249,146	19,249,146	19,818,181	569,035
Intergovernmental	590,000	590,000	641,666	51,666
Charges for services	250,000	250,000	184,985	(65,015)
Other	155,000	155,000	252,824	97,824
Total revenues	20,244,146	20,244,146	20,897,656	653,510
Expenditures:				
Current:				
Education	12,174,098	10,824,207	10,783,416	40,791
County reimbursements for services	5,168,371	5,168,371	5,168,371	-
Departmental	1,443,125	1,453,625	1,345,366	108,259
Unclassified	3,758,552	3,758,552	3,399,683	358,869
Total expenditures	22,544,146	21,204,755	20,696,836	507,919
Excess (deficiency) of revenues over (under) expenditures	(2,300,000)	(960,609)	200,820	1,161,429
Other financing sources (uses):				
Subsequent appropriation - Passamaquoddy	-	10,500	-	(10,500)
Deappropriation and prior year encumbrances	-	(1,349,891)	-	1,349,891
Budgeted use of surplus	2,300,000	2,300,000	-	(2,300,000)
Total other financing sources (uses)	2,300,000	960,609	-	(960,609)
Net change in fund balance	-	-	200,820	200,820
Fund balance, beginning of year			4,450,999	
Fund balance, end of year	\$		4,651,819	

See accompanying notes to financial statements.

## Statement 4

**STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND**

**Statement of Fiduciary Net Assets**

**Fiduciary Funds**

**June 30, 2007**

	<b>Agency Fund - Excise Taxes</b>
<b>ASSETS</b>	
Due from State of Maine Treasury	\$ 329,447
<b>Total assets</b>	<b>329,447</b>
<b>LIABILITIES</b>	
Overdue payments - excise taxes	9,901
Due to Counties - excise taxes	319,546
<b>Total liabilities</b>	<b>\$ 329,447</b>

*See accompanying notes to financial statements.*

**STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND  
Notes to Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The accounting policies of the State of Maine Unorganized Territory Education and Services Fund conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant of such policies:

**Reporting Entity**

These financial statements include only the financial position and changes in financial position of the State of Maine Unorganized Territory Education and Services Fund (UT). This fund is a fund of the State of Maine and has been included in the State of Maine's government-wide financial statements. The UT does not have separate legal standing or corporate powers that would distinguish it as being separate from the State of Maine. The activity of the UT is accounted for as part of a special revenue fund within the State of Maine's accounting system. This activity has been extracted from these accounting records, appropriately adjusted, and reported independently in these financial statements.

The State of Maine Unorganized Territory Education and Services Fund, as described above, accounts for the expenditure of funds to support certain services to the unorganized territory, namely education, general assistance, forest fire control, and land use regulation. The UT also expends funds in the form of payments to the various counties in the State which contain unorganized territories, for both county taxes and for reimbursement of services rendered by the individual counties to the unorganized territory within that county's boundaries. Revenue is raised to support these costs on an annual basis in the form of property taxes assessed by the State of Maine on individual property owners within the unorganized territory.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain compensated absences and claims and judgments, are recorded only when the payment is due.

Revenues susceptible to accrual are property taxes. Other receipts and taxes become measurable and available when cash is received by the UT and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The UT reports the following major governmental fund:

The General Fund is the UT's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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**STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND  
Notes to Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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Additionally, the UT reports the following fund type:

An agency fund is a fiduciary fund type. This fund accounts for all excise taxes that the UT collects on behalf of counties in Maine.

**Assets, Liabilities and Equity**

**Due to/from the State of Maine** – Transactions between the UT and the State of Maine are representative of cash positions at the end of the fiscal year and are referred to as due from State of Maine Treasury.

**Capital Assets** – Capital assets are defined by the UT as assets with an initial, individual cost of more than \$3,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The cost of normal repairs and maintenance that do add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the primary government are depreciated using the straight line method over the assets estimated useful lives ranging from two to sixty years.

Capital assets, including infrastructure (roads, bridges, etc.) are held at either the State or County level in trust for the Unorganized Territory as a whole. Capital assets that are at the County level are reported at the individual County levels. Capital assets at the State level are reported in the State of Maine's government-wide financial statements.

**Vacation Leave** – Under terms of personnel policies, vacation time is granted in varying amounts according to length of service and is accrued ratably over the year. Regular part-time employees receive vacation time on a pro-rated basis. Accumulated vacation time has been recorded in the State of Maine's government-wide financial statements. No expenditure is reported in the fund statements for this time unless it is actually due and payable.

**Fund Equity** – In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designated fund balances represent tentative plans for future use of financial resources.

**Use of Estimates** – Preparation of the UT's financial statements require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND  
Notes to Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**Comparative Data/Reclassifications** – Comparative data for the prior year have been presented only for certain funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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**A. Budgetary Information**

Each year the Fiscal Administrator of the UT requests budget information from the state agencies and counties who provide services to the taxpayers of the Unorganized Territory. Bi-annually the Joint Standing Committee on Appropriations and Financial Affairs recommends to the Legislature a statewide budget which includes the statewide components of the State of Maine Unorganized Territory. The Fiscal Administrator drafts a legislative document (L.D.) for the purpose of setting and authorizing the collection of taxes in the UT to the Legislature for consideration. This L.D. is known as the "Municipal Cost Component". Once the L.D. is printed and assigned, the Fiscal Administrator prepares and submits an analytical report of the legislation to the members of the Joint Standing Committee on Taxation, each legislator who has Unorganized Territory within their district, and the office of the county commissioners of each county with the Unorganized Territory.

Once the Legislature approves the Municipal Cost Component, the State Tax Assessor levies a tax on all nonexempt real and personal property in the Unorganized Territory. The taxpayer's bill is based on three components -- the cost of state services spread across the unorganized territory, the cost of county provided services specific to each county, and the cost of county taxes specific to each county. The Legislature can also approve de-appropriations to the various departments during the year.

Any unexpended balance may not simply lapse to fund balance at the end of the fiscal year but must be carried forward to the same fund for the next fiscal year and must be available for the purposes authorized. Any unexpended fund balance remaining in the fund at the end of the year, not including amounts set aside in capital reserves, that is in excess of 10% of the amount of expenditures for that year must be used to reduce the amount to be collected in taxes during the year.

Encumbrance accounting is employed in the general fund. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. At June 30, 2007 fund balance reservations for outstanding encumbrances amounted to \$13,392.

**STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND  
Notes to Financial Statements, Continued**

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED**

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**B. Excess of Expenditures Over Appropriations**

For the year ended June 30, 2007, expenditures exceeded appropriations in the following departments:

Fiscal Administrator	\$ 47,063
Passamaquoddy	216

These over expenditures lapsed to fund balance at year end. The budget presentation in these financial statements represents the municipal cost component which is used to facilitate the calculation of the amount to be raised by the UT through taxation. Carryforwards of prior year surpluses which have been authorized for expenditure have not been included. If these carryforwards had been included, no excesses would have existed for the Fiscal Administrator line.

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**PROPERTY TAX**

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Property taxes for the current year were committed in July 2006 based on the assessed value of all real and personal property located in each county. Tax bills are mailed annually by August 1, with one installment due on October 1. Interest was charged at 12% on all taxes unpaid after this date. Assessed values are periodically established by the UT's Assessor at 100% of estimated market value. At April 1, 2006, the date on which the current year's assessed value was based, the assessed value represented 100% of estimated market value.

The UT is permitted by the laws of the State of Maine to levy taxes greater than the actual amount required, by rounding up the respective UT county mill rate to the next highest  $\frac{1}{4}$  mill. This additional millage is referred to as overlay, and amounted to \$358,869 for the year ended June 30, 2007. The variance between actual property tax revenues in the governmental funds and budgeted property tax revenues represents supplemental taxes, overlay and the change in deferred taxes.

Tax liens are recorded against real property between February 21 and March 15 of the year following the date of assessment if any part of the tax, interest and associated costs assessed remain unpaid. The UT property tax liens foreclose on March 30 of the year following the recording of any such liens if any of the tax, interest and associated costs remained unpaid.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues in the governmental funds. The remaining receivables have been recorded as deferred revenues in the general fund.

**STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND  
Notes to Financial Statements, Continued**

**PROPERTY TAX, CONTINUED**

The following summarizes the 2007 levy:

	Assessed value	Tax rate	Commitment
Aroostook	\$ 457,342,224	6.96	3,183,102
Franklin	173,491,068	8.83	1,531,926
Hancock	122,833,401	6.01	738,229
Kennebec	2,986,291	7.18	21,442
Knox	15,280,695	4.72	72,125
Lincoln	12,118,646	5.05	61,199
Oxford	174,503,996	7.21	1,258,174
Penobscot	221,699,733	8.57	1,899,967
Piscataquis	576,972,520	7.25	4,183,051
Somerset	617,600,370	6.85	4,230,563
Waldo	1,781,740	5.02	8,944
Washington	220,983,348	8.82	1,949,073
			19,137,795
Supplemental taxes assessed			1,239,305
			20,377,100
Less: Homestead reimbursement			112,093
Collections and abatements			19,936,209
<b>Balance at June 30, 2007</b>			<b>\$ 328,798</b>
Comprised of:			
Personal property taxes			27,577
Real estate taxes			301,221
<b>Balance</b>			<b>\$ 328,798</b>
Due date			10/1/06
Interest rate on delinquent taxes			12%
Percent of collection			98%

**PENSIONS**

**Plan Description**

All employees of the Maine Unorganized Territory Education and Services Fund are members of the Maine State Retirement System. The System provides pension, death and disability benefits to its members.

The System's retirement programs provide retirement benefits based on members' average final compensation and creditable service. Vesting occurs upon the earning of five years service credit or the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age is 60 or 62, determined by whether the member had at least 10 years of creditable service on June 30, 1993 (effective October 1, 1999, the prior ten-year requirement was reduced to five years by legislative action). The monthly benefit is reduced by a statutory prescribed factor for each year of age that a member is below his/her normal retirement age at retirement.



**STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND  
Notes to Financial Statements, Continued**

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**PENSIONS, CONTINUED**

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The System also provides disability and survivor benefits, which are established by statute for State employee and teacher members, and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to terminated members' accounts is set by the System's Board of Trustees and is currently 6%.

In the event that a participating entity withdraws from the System, its individual employee-members can terminate membership or remain contributing members. The participating entity remains liable for contributions sufficient to fund benefits for its already retired former employee-members; for its terminated vested members; and for those active employees, whether or not vested, who remain contributing System members.

Contributions from members and employers and earnings from investments fund retirement benefits. Employer contributions and investment earnings fund disability and death benefits. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined by annual actuarial valuations.

**Funding Policy**

The Maine Constitution, Maine Statutes and the System's funding policy provide for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to accumulate adequate assets to pay benefits when due.

Level percentage of payroll employer contribution rates are determined using the entry age normal actuarial funding method. The System also uses the level percentage of payroll method to amortize the unfunded liability of the State and teacher plan over a closed period that cannot be longer than 31 years from July 1, 1997 but may be, and at times has been, shorter than that period.

The State of Maine is required to remit 20% of its General Fund unappropriated surplus at the end of its fiscal year to the System, in order to reduce any unfunded pension liability for state employees and teachers.

Significant actuarial assumptions used to compute the contribution requirements are the same as those used to compute the standardized measure of the pension obligation.

The actuarially determined contribution rates in effect for 2006 for participating entities are as follows:

<u>State:</u>	
Employees	7.65-8.65%
Employer	15.09-45.94%
<u>Teachers:</u>	
Employees	7.65%
Employer	17.23%

**STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND  
Notes to Financial Statements, Continued**

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**PENSIONS, CONTINUED**

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**Annual Pension Cost and Net Pension Obligation** - The UT's employer's annual pension cost and net pension obligation to the System for the current year is not calculated separately but is calculated as part of the State of Maine's overall plan, and information on the pension cost and obligation can be found in the State of Maine Single Audit report.

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**CAPITAL ASSETS**

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The following is a summary of changes in capital assets during the fiscal year:

	Balance June 30, <u>2006</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2007</u>
Capital assets, not being depreciated:				
<u>Land</u>	\$ 26,125	-	-	26,125
Capital assets, being depreciated:				
Building and building improvements	5,016,771	-	-	5,016,771
<u>Vehicles and equipment</u>	1,003,495	85,965	-	1,089,460
Total capital assets being depreciated	6,020,266	85,965	-	6,106,231
Accumulated depreciation:				
Building and building improvements	2,333,314	85,602	-	2,418,916
<u>Vehicles and equipment</u>	647,621	140,858	-	788,479
Total accumulated depreciation	2,980,935	226,460	-	3,207,395
<b><u>Total capital assets, net of depreciation</u></b>	<b><u>\$ 3,065,456</u></b>	<b><u>(140,495)</u></b>	<b><u>-</u></b>	<b><u>2,924,961</u></b>

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**LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

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The UT is aware of the existence of several landfills which have all been closed as of June 30, 2007. The liability for postclosure monitoring costs falls on the individual County's Unorganized Territory funds. The State of Maine Unorganized Territory Education and Services Fund would be affected by virtue of an increase in the municipal cost component needs in a year in which postclosure costs were incurred. The amount and timing of these potential postclosure costs are unknown.

**STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND  
Notes to Financial Statements, Continued**

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**COUNTY TAX**

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The following summarizes the amounts of county taxes paid to each of the counties for the year ended June 30, 2007:

Aroostook	\$ 554,700
Franklin	188,430
Hancock	63,063
Kennebec	2,822
Knox	11,055
Lincoln	12,701
Oxford	124,513
Penobscot	240,224
Piscataquis	1,013,378
Somerset	835,492
Waldo	1,810
Washington	351,495
<b>Total</b>	<b>\$ 3,399,683</b>

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**OTHER EMPLOYEE BENEFITS**

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**A. Post-retirement Health Care Benefits**

The employees of the State of Maine Unorganized Territory Education and Services Fund are covered under the State of Maine's employer benefits program. In addition to providing pension benefits, the State of Maine funds health care benefits for most retirees. Specifically excluded are members of the Maine Municipal Association, Maine Teachers Association and employees of counties and municipalities and their instrumentalities. The State pays 100% of post retirement health insurance premiums for retirees who were first employed on or before July 1, 1991. A pro rata portion, ranging from 0% for retirees with less than 5 years participation to 100% for retirees with 10 or more years of participation, is paid for eligible individuals first employed after July 1, 1991. Retirees who are not eligible for Medicare retain coverage in the same group health plan as active employees. The retiree must pay for Medicare part B coverage to be eligible to participate in the State-funded Companion Plan. Coverage for retirees who are not eligible for Medicare includes basic hospitalization; supplemental major medical and prescription drugs; and costs for treatment of mental health, alcoholism and substance abuse. Effective January 1, 2006, the State contribution to retired teacher health premiums was increased to 45 percent.

**B. Post-retirement Life Insurance Benefits**

In addition to providing pension and health care benefits and in accordance with statutory authority, the State of Maine, through the Maine State Retirement System (MSRS), provides certain life insurance benefits for retirees who, as active employees, participated in the Group Life Insurance Program for a minimum of 10 years. Payments of claims are made from a fund containing the life insurance premiums of active State employees and teachers, plus earnings on the investments of the fund. In addition to the cost of claims, the State pays a monthly retention fee to a life insurance company.

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**STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND  
Notes to Financial Statements, Continued**

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**SELF-INSURANCE**

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**A. Risk Management**

The State maintains several types of self-insurance plans. These include property, vehicle, boat and aircraft, tort, civil rights, employee bonds, police professionals, and a variety of other insurance products. The UT participates in these plans. Full disclosure regarding claims, excess insurance and claims and judgment liabilities can be found in the State of Maine's Single Audit Report.

## Exhibit A-1

## STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

## General Fund

## Comparative Balance Sheets

June 30, 2007 and 2006

	2007	2006
<b>ASSETS</b>		
Taxes receivable - current year	\$ 328,798	798,408
Taxes receivable - prior years	84,620	96,253
Tax liens - prior years	31,241	32,670
Due from State of Maine Treasury	5,564,280	4,623,443
<b>Total assets</b>	<b>\$ 6,008,939</b>	<b>5,550,774</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable and payroll withholdings	694,917	478,950
Accrued wages	149,430	134,878
Taxes paid in advance/overpaid taxes	51,026	18,947
Deferred tax revenue	380,000	467,000
Due to Education	76,898	-
Due to General Assistance	4,849	-
<b>Total liabilities</b>	<b>1,357,120</b>	<b>1,099,775</b>
Fund balance:		
Reserved:		
Encumbrances	13,392	104,893
Unreserved:		
Designated - Administrator	38,981	79,978
Undesignated	4,599,446	4,266,128
<b>Total fund balance</b>	<b>4,651,819</b>	<b>4,450,999</b>
<b>Total liabilities and fund balance</b>	<b>\$ 6,008,939</b>	<b>5,550,774</b>

## STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

## General Fund

## Statement of Revenues, Expenditures and Changes in Fund Balance

## Budget and Actual

For the year ended June 30, 2007

(with comparative actual amounts for the year ended June 30, 2006)

	2007		Variance positive (negative)	2006 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 19,249,146	19,731,181	482,035	19,356,097
Change in deferred property taxes	-	87,000	87,000	(171,000)
Total taxes	19,249,146	19,818,181	569,035	19,185,097
Intergovernmental:				
On-behalf payments - teachers retirement	200,000	264,237	64,237	266,587
Homestead reimbursement	100,000	112,093	12,093	122,063
State Revenue Sharing	290,000	265,336	(24,664)	311,283
Total intergovernmental	590,000	641,666	51,666	699,933
Charges for services:				
Educational tuition/transportation	250,000	184,985	(65,015)	167,485
Total charges for services	250,000	184,985	(65,015)	167,485
Other:				
Miscellaneous	55,000	147,051	92,051	182,542
Education--trust	100,000	105,773	5,773	100,673
Total other	155,000	252,824	97,824	283,215
Total revenues	20,244,146	20,897,656	653,510	20,335,730
Expenditures:				
Education:				
General operations	6,908,616	7,201,748	(293,132)	7,250,100
Salaries and benefits	2,685,668	2,584,143	101,525	2,522,814
Professional services	475,196	425,484	49,712	327,588
Travel expenses	52,584	37,548	15,036	28,521
Vehicle operation	142,080	123,394	18,686	132,817
Utility services	56,134	79,239	(23,105)	72,753
Rents	1,130	2,258	(1,128)	364
Repairs	45,000	35,734	9,266	30,370
Insurance	22,143	27,358	(5,215)	28,119
Fuel	81,432	89,775	(8,343)	96,978
Supplies	97,000	89,577	7,423	5,314
Capital improvements - general	85,966	85,965	1	173,004
Other	171,258	1,193	170,065	62,527
Total education	10,824,207	10,783,416	40,791	10,731,269

**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual, Continued**

	2007		Variance positive (negative)	2006 Actual
	Budget	Actual		
Expenditures, continued:				
County reimbursements for services:				
Aroostook	\$ 772,375	772,375	-	676,752
Franklin	625,146	625,146	-	600,716
Hancock	159,917	159,917	-	130,808
Kennebec	6,585	6,585	-	5,977
Oxford	428,846	428,846	-	408,363
Penobscot	773,520	773,520	-	722,554
Piscataquis	894,323	894,323	-	724,671
Somerset	815,936	815,936	-	840,286
Washington	691,723	691,723	-	499,615
Total county reimbursements for services	5,168,371	5,168,371	-	4,609,742
Departmental:				
Fiscal Administrator	118,207	165,270	(47,063)	161,311
Assessments	739,706	698,939	40,767	710,884
Computer assisted mass appraisal system	-	-	-	72,293
Forest fire service	160,000	72,381	87,619	110,905
General assistance	72,250	49,587	22,663	49,671
Passamaquoddy	10,500	10,716	(216)	9,110
Land Use Regulation Commission	352,962	348,473	4,489	357,377
Total departmental	1,453,625	1,345,366	108,259	1,471,551
Unclassified:				
County tax	3,399,683	3,399,683	-	3,321,397
Overlay	358,869	-	358,869	-
Total unclassified	3,758,552	3,399,683	358,869	3,321,397
Total expenditures	21,204,755	20,696,836	507,919	20,133,959
Excess (deficiency) of revenues over (under) expenditures	(960,609)	200,820	1,161,429	201,771
Other financing sources:				
Subsequent appropriation - Passamaquoddy	10,500	-	(10,500)	-
Deappropriation and prior year encumbrances	(1,349,891)	-	1,349,891	-
Budgeted use of surplus - cost component	2,300,000	-	(2,300,000)	-
Total other financing sources	960,609	-	(960,609)	-
Net change in fund balance	-	200,820	200,820	201,771
Fund balance, beginning of year		4,450,999		4,249,228
Fund balance, end of year	\$	4,651,819		4,450,999



*PHOTO BY DOREEN SHEIVE*



Maine Department of Audit  
Unorganized Territory Division  
66 State House Station  
Augusta, Maine 04333-0066

CHANGE SERVICE REQUESTED

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